

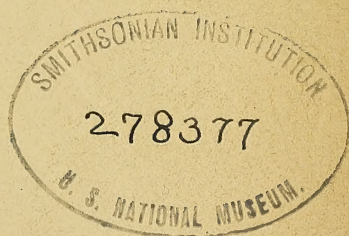
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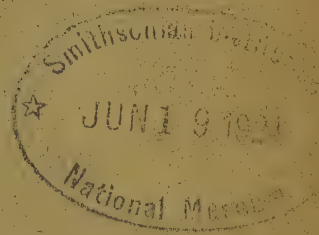
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Table of Contents

VOLUME XI

61. The Historical Development of Hebrew Law. By Hugh Evander Willis, A.M., LL.M., Professor of Law in Indiana University.
62. The Relation of Moreto's *El desdén con el desdén* to Suggested Sources. By Mabel Margaret Harlan, A.M., Assistant Professor of Spanish in Indiana University.
63. Analysis of the Finances of the State of Indiana, 1913-1923. By Charles Kettleborough, Director of the Indiana Legislative Reference Bureau, and Frederic H. Guild, Professor of Political Science in the University of Kansas, formerly Associate Professor of Political Science in Indiana University.
64. The Fishes of the Eastern Slope of the Andes. I. The Fishes of the Rio Beni Basin, Bolivia, Collected by the Mulford Expedition. By Nathan Everett Pearson, A.M., Assistant in Zoölogy, Indiana University.

INDIANA UNIVERSITY STUDIES



STUDY No. 61

THE HISTORICAL DEVELOPMENT OF HEBREW LAW.
By HUGH EVANDER WILLIS, A.M., LL.M., Professor of
Law in Indiana University.

The INDIANA UNIVERSITY STUDIES are intended to furnish a means for publishing some of the contributions to knowledge made by instructors and advanced students of the University. The STUDIES are continuously numbered; each number is paged independently.

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STUDY No. 61

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By HUGH EVANDER WILLIS, A.M., LL.M., Professor of
Law in Indiana University.

The Historical Development of Hebrew Law

By HUGH E. WILLIS, *Professor of Law in Indiana University*

HEBREW LAW was a matter of growth and development the same as Roman law and Anglo-American law. In many ways its historical development reminds one of the historical development of these other systems of law. In other ways its historical development had peculiarities. But the history of Hebrew law and the fundamental principles of law evolved therein are interesting, both from their similarities to and their dissimilarities from those of these other systems of law.

Hebrew law, sometimes called the Mosaic law, was not the product of Moses, altho he had much to do with the shaping of its principles. The work of Moses in shaping the principles of Hebrew law can be compared with the work of John Marshall in shaping the principles of United States constitutional law, or with the work of Lord Mansfield in shaping the principles of the English common law. He has, therefore, deservedly been called the great "Hebrew lawgiver". Hebrew law had made considerable development in the time of Moses, but Hebrew law in its final form no more resembles the law of Moses' day than does our law today resemble the English law of the time of William the Conqueror.¹

Hebrew law was almost altogether a matter of judge-made law. It was created and developed by the decision of case after case, as cases involving different points of law arose. Probably under no other method is there a greater chance for legal progress. This was the characteristic of Hebrew law for the first six centuries of Hebrew history. A like development occurred in Anglo-American law in the history of equity and the common law. Moses is probably entitled to the credit for establishing this system of deciding cases and of making law, altho he received the suggestion from his father-in-law, Jethro.

In the eighteenth chapter of Exodus² occurs an account of the origin of this judicial system, and its foundations were so well laid then that it continued thru all the succeeding

¹ See article by the author published in 1907 in 41 *Am. Law Rev.* 711.

² 18 Exod. 13-27.

ages of Hebrew history. The Hebrew people at this time were at Kadesh-Barnea. "Moses sat to judge the people", because the people came unto him when they had a dispute and he "judged between a man and his neighbor". But the number of people coming became so great that they "stood about Moses from the morning unto the evening". Controversies became more and more numerous, and the throngs became greater and greater, until both the people and Moses were in danger of being "worn away". Moses was getting farther and farther behind his docket. At this point Jethro appeared, sized up the situation, and made a valuable and historic suggestion to Moses. He said, "What is this thing that thou doest to the people? Why sittest thou thyself alone, and all the people stand about thee from morning unto even?" "The thing that thou doest is not good. Thou wilt surely wear away, both thou, and this people that is with thee; for the thing is too heavy for thee; thou art not able to perform it thyself alone." Then Jethro advised the appointment of under (or trial) judges—rulers of tens, of fifties, of hundreds, of thousands—to "judge the people at all seasons" so far as all minor matters were concerned; and he advised the taking of only the most important cases to Moses. "It shall be that every great matter they shall bring unto thee, but every small matter they shall judge themselves; so shall it be easier for thyself, and they shall bear the burden with thee." Then, it is related, "Moses hearkened to the voice of his father-in-law, and did all that he had said. And Moses chose able men out of all Israel, and made them heads over the people, rulers of thousands, rulers of hundreds, rulers of fifties, and rulers of tens. And they judged the people at all seasons: the hard causes they brought unto Moses, but every small matter they judged themselves."

Apparently Moses, in his manner of holding court, was following precedent and forgot that conditions had meanwhile so changed as to make old methods no longer applicable. He was attempting to hold a nomadic patriarchal court. This was the method of trial in the cases of Adam and Eve,³ Cain and Abel,⁴ and Achan.⁵ In the case of Jacob and Laban⁶ a family court was held. Moses, on the advice of Jethro, modi-

³ 2 Gen. 4—3 Gen. 24.

⁴ 4 Gen. 1-16.

⁵ 7 Josh. 1-26.

⁶ 31 Gen. 32, 37.

fied this system by the addition of under-judges, probably chosen from the heads of families and priests.⁷ Later the system was modified so as to give the king and the elders authority to hold court. The king was the final court of appeal.⁸ The judgment of Solomon,⁹ the Case of Adonijah, Abiathar, and Joab,¹⁰ and the case of Naboth's Vineyard¹¹ were decided in this period. Later the system was changed to a court of the Elders, or Hebrew Curia. A supreme court of Levites, priests, and heads of families was also established.¹² Cases tried in this period were those of the Son of Shelomith,¹³ the Trial of Jeremiah,¹⁴ and Boaz and Ruth.¹⁵ Still later there was established the Sanhedrin,¹⁶ before which, for example, the Trial of Jesus¹⁷ occurred. An assembly also sometimes acted judicially.¹⁸

The judgment of Solomon may have been legendary, but it shows the primitive character of early Hebrew procedure. It was not according to any fixed system of rules of pleading, evidence, and practice, for there was none. No other witnesses than the disputants were called, and the judge stated the theories of both sides. God was supposed to be present in these trials. "The voice of the people was the voice of God." This was probably due to the fact that the offices of priest and judge were often united. Consequently disputes, and guilt or innocence, were sometimes decided by lot, or by divination, or by sorcery.¹⁹ In early law there were no regular sessions of the court. It convened at the door of the sanctuary whenever occasion required. The court generally consisted of one chosen by the plaintiff, one chosen by the defendant, and a third chosen by these two. One witness and circumstantial evidence were enough to convict. There was no presumption of innocence. The guilty was allowed to compromise with the kin of the injured by paying blood-money. Corpses were taken down at the going down of the sun.²⁰

⁷ 17 Deut. 8-13.

⁸ 12 II Sam. 1-6; 15 II Sam. 2; 3 I Kings 16-28.

⁹ 3 I Kings 16-28.

¹⁰ 1 I Kings 5—2 I Kings 34.

¹¹ 21 I Kings 1-29; 9 II Kings 22-26.

¹² 19 II Chron. 8-11.

¹³ 24 Lev. 10-23.

¹⁴ 26 Jer. 1-24.

¹⁵ 1-4 Ruth.

¹⁶ 17 Deut. 8-11.

¹⁷ 14 Mark 53-65; 26 Matt. 57-68; 22 Luke 54-71; 18 John 12-24.

¹⁸ 35 Num. 22-25.

¹⁹ 14 Josh. 2; 15 Josh. 1; 16 Josh. 1; 18 Josh. 1-6; 19 Josh. 51.

²⁰ 10 Josh. 27.

In later law, when the judges consisted of the elders of the city, they sat in the gates.²¹ Still later Jerusalem was the principal place of judgment. More than one witness was required, and no redemption was allowed. Perjury was forbidden and heavily punished.²² In Ezra's time a court of twenty-three sat on Mondays and Thursdays till noon, and never after sunset. This may explain the second trial of Jesus. There was no official prosecutor. Attorneys in the sense of advocates or barristers were unknown. The parties handled their own cases, either alone or with the assistance of the Sanhedrin. A man's confession was not admitted. There was no preliminary examination. The trial began when the witnesses appeared.²³ The judges sat in a semi-circle, with one scribe on the right and one on the left to record the votes and the arguments. In front of the judges sat the disciples. A majority of one was necessary for acquittal, and a majority of two for conviction. If there was no decision, after adding disciples until the bench numbered seventy-one without result, the accused was discharged. The executioners were the witnesses causing the execution.²⁴ Thruout the entire history of Hebrew legal procedure the control over all legal proceedings was lodged in the judges. It was never turned over to practicing attorneys, as has been done in the United States. In Hebrew legal procedure, there were no formal pleadings, only a few rules of evidence, and the rules of practice were announced by the court. There was no appeal to another court, except from the local courts to the Sanhedrin in Jerusalem and its predecessors.

Such was the system of courts, and the system of legal procedure, which Moses instituted. Both were very simple and expeditious when instituted,²⁵ and they never became the complicated and technical instruments for the administration of justice which the Anglo-American courts and legal procedure became.

After this brief survey of the historical development of the adjective law of the Hebrew people, we are ready to consider somewhat more in detail the historical development of their substantive law.

²¹ 16 Deut. 18.

²² 23 Exod. 1-2; 20 Exod. 16; 5 Deut. 20; 19 Deut. 16-21; 5 Lev. 1; 19 Lev. 16.

²³ 19 Deut. 15.

²⁴ 17 Deut. 7; 25 Deut. 2.

²⁵ Judges were charged not to be influenced by rank (23 Exod. 6, 7); not to accept bribes (23 Exod. 8); and to be guided only by a sense of justice (16 Deut. 18-20; 19 Lev. 15-35).

What, if any, law did Moses and his under-judges apply in the decision of the first cases which came before them? They had not as yet, of course, made any law by the establishment of precedents. Did they decide cases without law? Or did they have some principles of law to which they looked when disputes were presented before them? The latter seems to have been the situation. Probably many new cases were presented to them which involved points of law on which they could find no principles of law. For these they made new principles and these became precedents for the decision of later cases. The great part of Hebrew law undoubtedly grew up in this way. We shall refer to this later. But there seem to have been at least three sources of law upon which Moses and his associates drew for rules to help them decide cases which came before them. One was a brief code which Moses himself drew up. How brief this was and from what sources obtained it is impossible to say. Probably it included some form of ten commandments, or decalog; but whether, as he drew it up, it was in the form in which it is found in the Judaistic account,²⁶ or in the form in which it is found in the Ephramitic account,²⁷ or in some earlier form, it is impossible to say. Another source was Egyptian law, but to what extent this was drawn upon it also is impossible to say. The third source was the patriarchal system and the customs and traditions of Semitic origin associated with it. In this system there was something with which the judges had to reckon whether they wished to or not, for it was a part of the very life of the people, or at least those who asserted their rights under it. For this reason a little more needs to be said about the patriarchal system. With the materials found in these three or more sources Moses began his monumental task of constructing the Hebrew substantive law—a task which he could only begin, but which for its final completion required over a thousand years of development thru judicial legislation, the growth of new customs, prophetic codification, and priestly modification.²⁸

²⁶ 20 Exod. 1-17.

²⁷ 34 Exod. 14-28.

²⁸ The Hebrews were the youngest of the Semitic peoples, and as such inherited twenty centuries of earlier Semitic civilization. Their Semitic inheritance came thru their ancestors. Whatever customs and traditions they obtained in this way had to be taken into account by Moses when he began his work.

But the influence of Semitic and other civilizations did not stop with the time of Moses. As the Hebrew people formed later contacts with other peoples they were further influenced by these peoples, and thus gained new customs and traditions. The influence of the Midianite Jethro is described in the eighteenth chapter of Exodus. Many

The patriarchal system was a system in which absolute power was lodged in the head of the family, or clan, by virtue of blood relationship, or custom, or necessity, and all the other members of the family, or clan, were completely under that power.²⁹ There was no law but the patriarch's word. He was legislative, executive, and judicial power, all in one person. Except as restrained by religious fear, there were no bonds nor fetters to restrain him. In his hands was the power of life and death. He could sell his dependents as tho chattels. In the patriarchal trial of Adam and Eve, where Jehovah is pictured as acting like an oriental patriarch, not only are there no forms of legal procedure but the real offender, Adam, has his punishment reduced from death to a life sentence, the serpent is condemned without a hearing, while Eve is punished the most severely. Jephthah killed his daughter, and no one objected: later comment was not even aroused. He was accountable to no one. His daughter's life was in his own hands. Isaac was under the power of Abraham. Apparently it was customary for fathers to sacrifice their first-born, and this custom was so strong that Moses and the other Hebrew judges did not dare to destroy it directly, but accomplished

customs and traditions were absorbed from the conquered Canaanites, who for ten centuries had been absorbing the civilizations of Chaldea and Egypt. After the assimilation of the Canaanites, new instruction was received from the Phoenicians, kinsmen of the Canaanites. After the Assyrian conquests, the Assyrians were imitated in many ways. Arabian and perhaps Egyptian influences also continued to have some influence thruout Hebrew history. Still later, as for example, in the time of Paul and the Gospel of John, the Greek influence was manifested. All such customs and traditions had to be taken into account by the Hebrew judges in the decision of cases, and in this way they gradually became a part of Hebrew law. Of course the most powerful influences in the development of Hebrew law were those from within the Hebrew people themselves. Yet the influences from without were not inconsiderable. Consequently Hebrew law must be thought of as a resultant, or composite, of all of these influences.

In addition to the customs and traditions of other peoples, Hebrew law may have made use of the legal codes of other systems. One of the most important of these extant codes was the Code of Hammurabi. This was a Babylonian code of the twenty-third century B.C. The similarities between this code and many parts of Hebrew law are striking, altho no more striking than the resemblance between it and the Anglo-Saxon dooms of Aethelburt of 600 A.D. (Maitland and Montague: *Sketch of English Legal History*, Appendix I). Hebrew law may have borrowed from this code, directly or indirectly, either in the time of Moses or later, but just when or how much it is impossible to say.

Canon S. R. Driver is of the opinion: "The influence of this code (Code of Hammurabi), as all admit, was wide and lasted long; the laws of the Pentateuch which may have been founded on it, might thus have been codified at any period of the history: granting that they were borrowed, directly or indirectly, from Hammurabi, it does not in the least follow that they could have been borrowed only in the age of Moses." "The resemblances between the Code of Hammurabi and the laws of the Pentateuch are, however, entirely either with the civil and criminal regulations of JE or (less often) with those of Dt. and H (Lev. 20:10, 11, 12, 14). There are none with the ceremonial laws of P." *Introduction to the Literature of the Old Testament*, XIX, XX.

Mr. Stanley A. Cook, after making a careful comparison of the provisions of Hebrew law with the provisions of the Code of Hammurabi, comes to the conclusion that the "evidence does not suggest that Israelite legislation was to any considerable extent indebted to Babylonia, and the parallels and analogies which have been observed are to be ascribed most naturally to the common Semitic origin of the two systems." *The Laws of Moses and the Code of Hammurabi*, 281.

²⁹ Cf. *Patria potestas* of the Roman law, Buckland's *Roman Law*, 103 sqq.

this result thru the substitution of the redemption of the first-born.³⁰

The wife could not own property apart from the husband. The husband bought the wife.³¹ If he tired of her he could dismiss her, that is, divorce her by sending her away, as Abraham did Hagar.³² Samson's father-in-law exercised his patriarchal power in taking Samson's wife away from him and giving her to his companion.³³ The patriarch (head of the family, or eldest male parent) had the power to sell his property, including wife and children, to give his name to the family—which included those descended from the same common ancestor, and to name his successor to step into his place, as Isaac did Jacob.³⁴ Upon the death of Terah, Abraham succeeded to the headship, but a nephew, Lot, remained with him. The head of the family was the proper person to deal with another family. So, when Lot was taken prisoner, Abraham rescued him. Children and servants were in the same status, and servants born in the house inherited. The patriarch conducted sacrifices. This was done even by David.³⁵ The loose state of society resulting from such a system is shown by the incidents of the stealing of the wives³⁶ and the death of the concubine.³⁷ The patriarch remained supreme in internal family affairs long after his other powers were taken away from him. The patriarchal family was something like a corporation in its immortality. There was a solidarity in this institution which made the act of one member of the family the act of all, and this idea was extended to the clan, to the tribe, and finally to the whole nation. Hence the blood feuds. Children were punished for the wrongs of the parents, and vice versa.³⁸ The development of this idea in the course of time became a limitation on the patriarch's power so far as property was concerned, for even he was made subordinate to the family and made to hold the possession of property in a sort of trust, so that he could not give it away or divert it to another family. This explains the incident of Lot's daughters. Children were liable for the debts of their father.³⁹ It

³⁰ 13 Exod. 11-13.

³¹ 34 Gen. 11-12.

³² 16 Gen. 3; 21 Gen. 14.

³³ 14 Judg. 19-20; 15 Judg. 2.

³⁴ 3 Gen. 16; 31 Gen. 31; 21 Exod. 8; 24 Deut. 1; 5 Neh. 5; 15 Judg. 2.

³⁵ 20 Gen. 2; 38 Gen. 24; 42 Gen. 37; 9 Judg. 30-40; 20 I Sam. 6.

³⁶ 21 Judg. 23.

³⁷ 19 Judg.

³⁸ 7 Josh. 24-25; 21 II Sam. 5-9; 9 II Kings 25-26; 34 Gen. 30.

³⁹ 10 II Kings 1.

was the duty of the redeemer (Goël) to fight for a kinsman, ransom him, protect his property, marry his widow, and avenge his death. This solidarity was at first natural, but later it was artificially extended for purposes of self-protection, and strangers were adopted, or by marriage became members of the family.⁴⁰

This was the patriarchal power, or body of customary law, with which the Hebrews were familiar when Moses and his associates began to administer justice, and it continued for a long time thereafter in Hebrew history. This it was to which they clung when Moses spoke of them as a "stiff-necked and rebellious generation". Because of this traditionary law every man thought he had a right to do that which he "thought was right in his own eyes", and he did not yield readily to having this power taken away from him and vested in a legal tribunal. Moses, however, established the principle that they must yield to the state, but he and the other judges in deciding cases had to recognize and respect many of the old customs inherited from the patriarchal system. Some they modified. The old custom in regard to divorce was in the course of time modified so that a former husband could not remarry his former wife after another marriage by her.⁴¹ Others they abrogated. Other customs grew up to help modify and abrogate the patriarchal system. These were the outgrowth of religion, love of children, ownership of land, and the exercise of self-defense. Such an incident as Esau's rebellion would weaken the power of the patriarch. A beginning in the breaking down of polygamy occurred in Laban's request and threat to Jacob.⁴² The idea of family ownership was somewhat revived by the institution of the year of Jubilee, but the right to sell a wife was finally stopped by statute.⁴³ The sacredness of human life began to be recognized, but not so much that people thought murder was wrong as that they objected to being killed. "Thou shalt not kill" at first meant a member of another family. The child was not emancipated until very late, for in the time of the kings cases of sacrifice of them are related.⁴⁴ Tribal liability was finally abolished, however, and at last the individual emerged.⁴⁵ The thing which hastened

⁴⁰ 15 Gen. 2-3; 2 Esther 17; 12 Exod. 38.

⁴¹ 24 Deut. 1-4.

⁴² 31 Gen. 50.

⁴³ 21 Exod. 7-11.

⁴⁴ 12 Deut. 31; 16 II Kings 3; 17 II Kings 17; 21 II Kings 6.

⁴⁵ 21 Exod. 16; 14 II Kings 5-6.

this result was the abuse of the power of vengeance by the redeemer, which brought about retaliations and blood-feuds incompatible with life in a settled community.

The thing which chiefly characterized the patriarchal system was the regulation of vengeance and self-help. The first characteristic of the judicial system which Moses established was the substitution of governmental action for private action. At first, however, the courts dared to go no further than to regulate vengeance. They did not dare to abrogate it. Even as early as Cain, Cain was afraid of the avenger, and the existence of the *lex talionis* is discovered in a time as late as that discussed in the twenty-first chapter of Exodus. One of the first ways of regulating vengeance was the recognition of the refuge of the altar.⁴⁶ The altar was not always protection. It did not protect Joab from Solomon. Evidently Solomon's fear of Joab overcame his fear of the Lord, and Joab was taken from the horns of the altar. Probably the right of sanctuary was preceded by the privilege of the house; it was succeeded by the establishment of cities of refuge.⁴⁷ Another method whereby vengeance was regulated was by the substitution of a composition, the buying off of the avenger, and the fine for the benefit of the injured.⁴⁸

There are no reports of most of the cases decided by Moses and his associates and the judges who followed them in Hebrew history. There are no "Year Books" of the Hebrew law. But fortunately a few of these cases have been preserved, and those preserved are very significant and are a wonderful help to an understanding of the historical development of Hebrew law.

One such case was that of Zelophehad's daughters. This was a case of first impression. The judges according to tradition were Moses, Eleazar, and Princes, Moses retiring to deliberate. The plaintiffs were the Daughters of Zelophehad. The defendants were the collateral kinsmen of the father. The question was whether or not the right of inheritance should be extended to women. The decision was for the plaintiffs, reason not given; tho perhaps it was because of a custom of their tribe. The defendants appealed, or asked for a re-

⁴⁶ 21 Exod. 13; 1 I Kings 50; 2 I Kings 28.

⁴⁷ 19 Gen. 4; 19 Judg. 22; 21 Exod. 13; 20 Josh. 1-9.

⁴⁸ 21 and 22 Exod. Mr. Amram relates an interesting case where a town was held liable to make expiation where a dead body was found lying in the field and the elders could not find the guilty person. 12 *Green Bag*, 196.

opening of the case, on the ground that the decision would permit the taking of tribal land from one tribe to another. The case was reopened and the decision modified so as to make the daughters marry within their own tribe. This decision established a new principle of Hebrew law which became a general rule and a precedent for other cases.⁴⁹

Another case reported is one which came before Joshua. After the city of Jericho had fallen, the city and its inhabitants and the property contained therein, except silver, gold, brass, and iron for the treasury, were ordered destroyed, but one man at least, by the name of Achan, secretly appropriated some of the spoils. Joshua was informed that his order had not been obeyed and determined to bring the guilty party to justice. But instead of sending out detectives, or calling in witnesses for the purpose of discovering the criminal he decided to rely upon the method of lot. In this way the guilty tribe was found; then the guilty family; then the guilty house; and finally the guilty member. The lot fell upon Achan, but before proceeding to administer punishment Joshua invited a confession and obtained it.⁵⁰ Messengers were then sent to recover the lost articles, which were found in Achan's tent. Then the punishment was meted out. Achan and his children and all of his property were taken to the Valley of Achor (that is, outside of the camp) and he and his children were stoned to death and everything was burned. This method of execution exemplifies both the patriarchal notion of the solidarity of the family which still obtained in Joshua's day, the remorselessness of the principle of vengeance and the custom of putting a criminal to death only outside of the boundaries of a camp, or later of the town.⁵¹

The case of Boaz and Ruth involved many legal points, and the report of it in the book of Ruth gives us a wealth of historical legal material. Elimelech, Ruth's father-in-law, owned an estate of some sort in Bethlehem, and had a wife named Naomi and two sons. During a famine he left his estate and with his wife and sons went into Moab, where they lived until

⁴⁹ 27 Num. 1-11; 36 Num. 1-13; 17 Josh. 1-6; there are some indications that this case was decided much later than Moses. The decision did not seem to become law until late in Hebrew history.

⁵⁰ It has been suggested that it was either known ahead of time that Achan was the real offender and that the casting of lot was resorted to only to overawe the people, or that the lot was resorted to in order to obtain a confession from the guilty person thru fear, or that most of the soldiers were guilty and one was selected so that an example might be made of him. 12 *Green Bag* 659.

⁵¹ 7 Josh. 1-26.

the death of Elimeleck. The sons then married Moabitish women; one son married Ruth: and they continued to live in Moab for about ten years. Then both the sons died, leaving no children, and Naomi decided to return to Bethlehem. One of her daughters-in-law returned to her mother's house, but the other, Ruth, insisted upon returning with Naomi. After their return they were so poor that the only way they could obtain a living was by gleaning in the fields, and here we get a glimpse of the poor laws of the Jews which forbade the owner from gathering the gleanings of his fields. One day it chanced that Ruth was gleaning in the fields of Boaz, who was a relative of Elimeleck. Naomi succeeded in making them form an acquaintance and Boaz wanted to marry Ruth. Then a great many legal complications arose. It seems that according to the law of that time the nearest kinsman (Goël, or redeemer), was bound to redeem both the property and the person of his relative, to avenge a wrong to him, and to marry his widow if she was childless. Boaz was a kinsman, but not the nearest kinsman of Ruth. Hence this nearest kinsman stood in the way of Boaz's marriage with Ruth. So Boaz went up to the gate where the elders were, and when the nearest kinsman passed by he called to him "Ho, such a one! turn aside, sit down here." And he took ten of the elders of the city for judges, and they sat down. Then Boaz explained the facts in the matter of intestate succession to Elimeleck's estate, and called upon the nearest kinsman to redeem the estate if he desired to do so, and told him that if he would not he (Boaz) would do so. The nearest kinsman answered that he would redeem it. Then Boaz informed him that if he desired to redeem the land he must also marry the childless widow (Ruth) of the last owner of the land, a son of Elimeleck "to raise up the name of the dead upon the inheritance", which shows that the unit was the family and that the estate was therefore a family estate and that a son of Ruth would continue the family of Elimeleck tho he had none of his blood. When the nearest kinsman heard this he relinquished his right, "lest he mar his own inheritance" from which we may infer that Elimeleck's estate was not worth much; and the nearest kinsman drew off his shoe.⁵² Evidently drawing off of a shoe had the same effect in Hebrew law that

⁵² Later on the brother only had to redeem and the drawing off of the shoe became a sign of contempt as well as symbol of ownership. 25 Deut. 5-10.

the delivery of a twig or clod of earth did in English law in the conveyance of rights to land. The shoe was a symbol of possession because the foot planted on the ground was the evidence of ownership. But there were no public written records in those days, and so Boaz took another step. He said "unto the elders and unto all the people, Ye are witnesses this day that I have bought all that was Elimeleck's." What Boaz wanted, however, was not Elimeleck's estate, but Ruth. So he continued "Moreover Ruth the Moabitess, the wife of Mahlon, have I purchased to be my wife, to raise up the name of the dead upon his inheritance, that the name of the dead be not cut off from among his brethren, and from the gate of his place: ye are witnesses this day. And all the people that were in the gate, and the elders, said, We are witnesses." This was a lawful marriage, and required no further ceremony.

From this simple case of Boaz and Ruth we get an insight, not only into the Hebrew legal procedure of the time, but also into the principles of the substantive law of ownership, inheritance, conveyance, and marriage, as well as into the principle of solidarity of the family as the legal unit.⁵³

The case of Naboth's Vineyard is one which arose in the time of King Ahab, and shows how during the time of the kings the traditionary law of the Jews was put into abeyance by royal power. Naboth had a vineyard which Ahab wanted for himself, and he offered to buy it but Naboth would not sell. In fact he thought he had no right to sell, for he "said to Ahab, Jehovah forbid it me, that I should give the inheritance of my fathers unto thee." This shows that in Hebrew law, even at this time, lands were regarded as owned by the family and inalienable. They could not be transferred by private grant, and Hebrew law knew no such thing as eminent domain. Ahab was a Jew and apparently did not himself think of violating the law, but Jezebel, his wife, was a daughter of the king of Sidon, where the principles of law did not exert so great an influence over royal power, and she scornfully took the matter into her own hands; but even she pretended to observe the forms of Hebrew legal procedure at least. She, in the king's name, ordered the elders and nobles in Naboth's city to bring Naboth before them, charge him with blasphemy in that he "did curse God and the king", have two base fellows

⁵³ 1-4 Ruth.

bear witness against him, "and then carry him out and stone him to death". All this was done, and "Jezebel said to Ahab, Arise, take possession of the vineyard of Naboth the Jezreelite, which he refused to give thee for money; for Naboth is not alive but dead." This then Ahab arose and did. Up to this point the forms of the law had been observed. Of course the charge was false and the judges' examination of the witnesses had been perfunctory, but Naboth had been given a trial according to the technical forms of Hebrew legal procedure. But Ahab's taking possession was contrary to the principles of Hebrew substantive law. If Naboth had children, as he did—tho they perhaps were also murdered—they succeeded him. If he had no children his nearest of kin succeeded him. There is no evidence anywhere of a law of escheat in Hebrew law. Hence Ahab could find no justification in prior customs and judicial decisions for his act of appropriation of Naboth's Vineyard. The case is simply an illustration of usurpation by royal power. It may have established a precedent for other kings, but after the time of the kings it ceased to be a precedent and the reign of true Hebrew law again revived. Probably Ahab, without Jezebel, would never have dared to carry his scheme thru in the high-handed way in which he did. The attitude of the people as a whole toward Ahab's conduct in flaunting their law is probably expressed, in Elijah's condemnation of the king and in the account of how divine vengeance overtook Joram, the son of Ahab, for the guilt of his father.⁵⁴

A legal transaction which occurred in the time of Jeremiah is as significant as a regular suit before the elders, and, therefore, will be referred to in this place. The legal transaction referred to is that of Jeremiah's purchase of a field in Anathoth from his cousin Hanamel, son of Shallum. Hanamel came to Jeremiah while the latter was in the court of the prison, where he was confined by order of the king because of his prophecy of the destruction of the state, and said "Buy my field, I pray thee, that is in Anathoth, which is in the land of Benjamin; for the right of inheritance is thine, and the redemption is thine; buy it for thyself." From this proposal we learn that a modified form of sale was permitted an individual at this time, but if he desired to dispose of his inheritance he first had to give his nearest of kin an opportunity

⁵⁴ 21 I Kings 1-29; 9 II Kings 22-26.

to purchase it. Jeremiah was the nearest of kin and he accepted Hanamel's proposal. Thereupon the interesting part of the legal transaction began, and that was the execution of the conveyance. This was after written records were kept. Yet some of the old formalities were still observed. Every step in the transaction was public. First there was a weighing out of the purchase-money. Then the deed was prepared in duplicate and one copy was sealed up and the other left open. After the deed had been prepared and signed it was subscribed by witnesses. Then the delivery occurred. This was thrice attested. "So I took the deed of purchase, both that which was sealed containing the terms and conditions, and that which was open: and I delivered the deed of purchase unto Baruch . . . in the presence of Hanamel mine uncle's son, and in the presence of the witnesses that subscribed the deed of purchase, before all the Jews that sat in the court of the guard." Finally Baruch was charged with the duty of having the deeds recorded. "Take these deeds, this deed of purchase which is sealed, and this deed which is open, and put them in an earthen vessel (place them on record); that they may continue many days."⁵⁵

In Leviticus, which was written after the Babylonian captivity, occurs an account of a trial for blasphemy. The trial of this case is credited to Moses but it probably was tried by someone else, and much later in Hebrew history than the time of Moses. In the first place the Hebrews did not develop a criminal law until late in their history, and in the second place in the early stages of society the gods were allowed to take care of their own affairs. A statement in the book of Judges⁵⁶ "if he be a god let him plead for himself because someone has cast down his altar", shows that in the time of the Judges (military leaders, not elders) blasphemy had not yet become a crime. In this case the son of an Israelitish woman (named Shelomith) and of an Egyptian father, and a man of Israel strove together and the son of Shelomith blasphemed Jehovah. For this he was brought before the court for trial. The first question to decide was whether or not this was a crime, and this question was decided in the affirmative. Then came the question, Was the son of an Egyptian amenable to the law? This also was answered in the affirmative, probably because

⁵⁵ 32 Jer. 6-15.

⁵⁶ 6 Judg. 25-32.

the child followed the status of the mother, altho it may have been because it was held that a stranger as well as a native was punishable for blasphemy of the name of Jehovah. At any rate, if such was not made the law by this decision it was by subsequent codification and revision of the law.⁵⁷ The final question was the punishment, and this was fixed as death by stoning. Accordingly the judgment was carried out, and the blasphemer was stoned by all the congregation, which means the select men of the people who acted as executioners.⁵⁸

Other cases of trials at law and of legal transactions, reported in the Old Testament and discussed elsewhere in this article, are the Trial of Adam and Eve,⁵⁹ the Case of Cain and Abel,⁶⁰ Abraham's Purchase of the Cave of Machpelah,⁶¹ the Case of Jacob and Laban,⁶² the Sale of Esau's Birthright,⁶³ the Matter of Isaac's Will,⁶⁴ the Case of Jephthah's Daughter,⁶⁵ the Case of Adonijah, Abiathar, and Joab,⁶⁶ the Judgment of Solomon,⁶⁷ the Trial of Jeremiah,⁶⁸ and the Trial of Jesus.⁶⁹ The trial of Job, which has been an excuse for inquisitions, was not according to Hebrew legal procedure, and was not a Hebrew precedent. There must have been a great many other cases decided, which have not been preserved, and they added their contribution to the growing body of Hebrew law. Some of the cases reported occurred before the time of Moses, altho the writers who reported them evidently read into them some of the principles of procedure of a later time with which they were familiar, and some of them occurred after the time when the codifications began; but most of them occurred in the period between the time of Moses and the time of the codifications, when Hebrew law was in its formative period. They constitute the judicial precedents of the Hebrew common law. They are only a few in number. Yet, tho comparatively few, they are sufficient so that, if we had no other sources of information, we could almost reconstruct the principles of Hebrew law. They give us a fairly adequate idea of the He-

⁵⁷ 24 Lev. 15-16.

⁵⁸ 24 Lev. 10-14, 23.

⁵⁹ 2 Gen. 4-3 Gen. 24.

⁶⁰ 4 Gen. 1-16.

⁶¹ 23 Gen. 1-20.

⁶² 31 Gen.

⁶³ 25 Gen. 29-34.

⁶⁴ 27 Gen. 1-28 Gen. 9.

⁶⁵ 11 Judg. 29-40.

⁶⁶ 1 I Kings 5-11, 34.

⁶⁷ 3 I Kings 16-28.

⁶⁸ 26 Jer. 1-24.

⁶⁹ 14 Mark 53-65; 26 Matt. 57-68; 22 Luke 54-71; 18 John 12-27.

brew legal system. In them we can trace the historical development of Hebrew legal procedure and the various stages of development in the evolution of Hebrew substantive law, including torts, crimes, ownership, conveyancing, contracts, intestate succession, wills, marriage, and divorce.

After the long period of growth and development to which we have referred, and after most of the fundamental principles of Hebrew law had thus been established, there began a new period of codification of the law. In the course of time the law needed statement more than mere development of precedents, especially when most of the precedents were only carried in the memories of men; and then after a further period of time, when social interests had changed and new precedents had arisen, what it needed was restatement and revision. The codifications and revisions of Hebrew law began about 750 B.C. and continued to about 440 B.C., so far as the Hebrew law of the Old Testament is concerned. This work of codification is comparable with the statutory codifications and reforms of the Anglo-American system and the statement of the Roman law made under the direction of Justinian, except that in Hebrew history the work was not undertaken either by king or legislature but by the prophets. Hebrew law did not assume its final form even in the codifications found in the Old Testament, but received further statements in the Talmud of the scribes and officers of the Sanhedrin and in the law of the kingdom of God of Jesus.

About 750 B.C. occurred the first codification of the law which had been developing thru the six centuries of Hebrew history, which had elapsed since the establishment of the Hebrew judicial system by Moses. It is found, for most part, in Exodus (especially 21-22 Exod.). This codification was not made by a legislative body, because the Hebrews had none. Even when the Sanhedrin came into existence it was more of a judicial than a legislative body. The codification was probably made by the prophets, who were the law teachers and jurists of the Hebrews. Two codes were compiled, one for the northern tribes and one for the southern tribes, altho when the whole law was codified a third time by Ezra after the Babylonian captivity the two codes were so commingled that it has required great work on the part of scholars to separate the two; but when separated they are easily recognized. Of

course sometimes it is not so difficult to identify the two codes. The ten commandments as found in the twentieth chapter of Exodus are thus recognized as a part of the code of the northern tribes, and the ten commandments as found in the thirty-fourth chapter of Exodus, as a part of the code of the southern tribes. Most of the provisions found in one code are found duplicated in one form or another in the other code, and of course this is the explanation of what would otherwise be practically an inexplicable phenomenon. The law as found in these codes is that adapted to an agricultural life more than to a pastoral life. About 621 B.C. occurred another codification of the law. This is found in the Book of Deuteronomy. By this codification the law was slightly changed so as to adapt it still more to agricultural conditions. The compiler of Deuteronomy incorporated in his code only one of the sets of the ten commandments found in the earlier codes, and for some reason chose the ten commandments of the northern code rather than those of the southern code.⁷⁰ The additions and changes in these earlier ten commandments made by the author of Deuteronomy illustrate the difference between Deuteronomy and the earlier codes of the northern and southern tribes. About 440 B.C. occurred the last codification of Hebrew law which is found in the Old Testament. This codification has been called the Priestly codification. It was abstract, statistical, systematic, prosaic, and less anthropomorphic than all the earlier codes, and generally adapted to commercial life. For the most part it is found in the book of Leviticus, and includes the so-called Holiness Code of chapters seventeen to twenty-six of Leviticus (compiled a century or so earlier); but the Priestly codifier, or redactor, generally thought to have been Ezra, also worked over and compiled all the earlier codes. As a consequence no one of the three codes referred to can be found in the Old Testament printed by itself. So far as the redactor worked over the old codes he evidently tried to compile rather than codify, and that is why we find side by side in Genesis and Exodus provisions from the law of the northern code, provisions from the law of the southern code, and provisions from the Priestly code. Deuteronomy has had very little working over, but both Leviticus, Numbers, and Joshua reveal the work of the redactor. The

⁷⁰ 5 Deut. 7-21.

first six books of the Bible are supposed to contain the Hebrew law, and compose what the Hebrews call the Torah. In the New Testament, however, there is found another code, which may be called Jesus' Law of Social Justice. Jesus' code includes none of the law of legal procedure of the Hebrews, but by reference includes all the fundamental principles of the Hebrew substantive law and in addition a great many new principles of substantive law, which have not as yet all been adopted by any legal system of the world, altho development of legal systems seems to be in the direction of social justice and that means in the direction of Jesus' social justice.⁷¹ Near the end of the second century A.D. another code called the Mishna came into existence. It represented the work of the scribes, officers of the Sanhedrin, and teachers, beginning after Ezra and ending with Rabbi Jehuda, and comprises the oral traditionary law of the Jews, including customs and decisions contemporaneous with the Torah but not embodied therein, as well as the common law of the Israelites subsequent to the completion of the Torah. Extensive commentaries on the Mishna have since arisen and these have been called the Gemara. The Mishna and Gemara together form the Talmud of the Jews.⁷²

It may be advisable to give a short summary of the historical development of some particular branches of Hebrew substantive law, as it can be traced thru the reported decisions and the codifications which have just been discussed.

The earliest law of the Hebrews had a tort aspect. It dealt with wrongs, but they were wrongs to the individual, not to the state. It was late in Hebrew history before a true criminal law developed. The first step in this direction was taken when the state began to regulate vengeance, for this helped to lead, in the course of time, to the next step, when the state began to be thought of as an entity apart from the individuals composing it, and certain acts were regarded as offenses against the state itself. This stage of development seems to have been reached in the time of Deuteronomy. There are in Deuteronomy enough laws of this character so that we may say that there was a criminal code. There are provisions

⁷¹ See my book on *Jesus' Law of Social Justice*.

⁷² The disciples connected with the Sanhedrin were law students. They studied not alone Hebrew law but all other systems of law with which the world was then familiar,—surrounding tribes, Babylonian, Egyptian, Greek, and Roman. Even the name Sanhedrin is a Greek name.

against idolatry, sorcery, false prophecy, perjury, disfigurement of the dead, as to clean and unclean animals, sacrifice of children, landmarks, responsibility for murder when the murderer was unknown, marriage of captive women, filial disobedience, kidnapping, treatment of sons, burial, estrays, dress, protection of birds, regulation of building and use of animals, slander, adultery, fornication, rape, prostitution, sanitation in war, indecency, interest, vows, harvest and threshing, leprosy, assault and battery, weights and measures.⁷³ The criminal law had further development in the Priestly code, but for the most part the new provisions covered religious and ceremonial matters. This was due largely to the nature of the government after the Babylonian deportation.⁷⁴ The new provisions covered such topics as: Sabbath

⁷³ 12-27 Deut.

⁷⁴ Note on Historical Development of Hebrew Criminal Law.

The earlier practice of vengeance and retaliation, even after its abolition, required the iron rule of justice found in 21 Exod. 23-25; 19 Deut. 21; 24 Lev. 19, and 5 Num. 8.

Apostasy and Treason. The oldest enactments forbade worship of other gods, without any definite penalty (20 Exod.; 34 Exod.). The early Hebrews had been worshippers of many gods (31 Gen. 19-34; 35 Gen. 1-4; 24 Josh. 2; 8 Judg. 22-27; 17 Judg. 1-16; 3 Hos. 4). The Deuteronomic code prescribed a penalty, stoning, but there is no record of the infliction of any such penalty (17 Deut. 2-7). Solicitation to apostasy was to be punished in the same way and this punishment extended to relatives (13 Deut. 1-5); and a town guilty of apostasy was to have like punishment (13 Deut. 12-18).

Idolatry. Idolatry was prohibited by all of the codes (34 Exod. 17-20, 23; 20 Exod. 4-6; 5 Deut. 8-10; 19 Lev. 4; 26 Lev. 1); but the only punishment prescribed was the curse (27 Deut. 15) and the threat of exile (4 Deut. 25-28) of the Deuteronomic code.

Divination and sorcery were punished in the early codes by exile and in the later by death by stoning (22 Exod. 18; 18 Deut. 9-14; 20 Lev. 27; 19 Lev. 26).

Sacrifice of children was made punishable by death by the Priestly code (18 Lev. 21; 20 Lev. 2, 3); and apparently was made punishable by exile in the Deuteronomic code (12 Deut. 29-31; 18 Deut. 10).

Blasphemy. Blasphemy, at first regarded as an offense against God and punishable by God (22 Exod. 28; 20 Exod. 7; 5 Deut. 11), was in the Priestly code made an offense against the state and punishable by stoning (18 Lev. 21; 24 Lev. 15-16).

False prophecy was recognized as a crime by the Deuteronomic code, but this offense also was at this time to be punished by Jehovah (18 Deut. 19-22). Likewise reverence of sanctuary and sacred things (22 Lev. 3; 7 Lev. 20-21).

Sabbath. In the early codes the Sabbath was regarded simply as a day of rest (34 Exod. 21; 23 Exod. 12); in Deuteronomy, as a day of rest and memorial day (5 Deut. 12-15); but in the Priestly code as a sacred day (made for God instead of man) and its non-observance was punishable by death (19 Lev. 3, 30; 26 Lev. 2; 35 Exod. 2, 3). Compare Jesus' position upon this subject (12 Matt. 1-14).

Parents. The son's disobedience of his parents was punishable by death according to the earliest law, and this continued to be the rule thruout Hebrew history (21 Exod. 17, 15; 21 Deut. 18-21; 20 Lev. 9).

Murder. There are very few provisions upon the subject of murder in the Hebrew codes, evidently because the law thereon never developed much beyond the law of vengeance, except as modified by the altar asylum for the innocent (21 Exod. 12-14), the three cities of refuge for the innocent (19 Deut. 1-13), and the six cities of refuge for the innocent (19 Deut. 1-13) with the right of freedom after the death of the high priest (35 Num. 14-29).

Assault and Battery. In the primitive codes this was only a tort (21 Exod. 20-21, 22-25, 26-27), but was made a quasi crime by the later codes (27 Deut. 24; 24 Lev. 19).

Criminal Negligence. This was recognized as both a tort and a crime, varying with the circumstances (21 Exod. 28-32).

Kidnapping was made a crime (21 Exod. 16; 24 Deut. 7).

Adultery. Adultery was prohibited by one of the primitive codes, but no penalty was prescribed (20 Exod. 14); but the death penalty for both parties was prescribed by both the Deuteronomic and the Priestly codes (22 Deut. 22-24; 18 Lev. 20; 20 Lev. 10; 5 Num. 12-31).

Rape. Rape was recognized as a crime by the Deuteronomic code only, and the penalty prescribed was death to the man (22 Deut. 25-27).

Seduction. Seduction was treated by all the codes as more of a tort than a crime. In the primitive code the redress was marriage and payment of dowry (22 Exod. 16-17).

observance, sacrifices, purification of women, leprosy, cleanliness, animal atonement, sins, idols, Molech worship, blasphemy, incest, sodomy, robbery.⁷⁵ The people before this time had reached such a national estate that the offense against the national deity had become a national crime punishable by stoning. The law in regard to interest had become modified so as to allow Jews to take interest of strangers. This was made necessary by the fact that they had now become a commercial people instead of an agricultural, as they had once before changed from a nomadic to an agricultural people.⁷⁶ In this late period of development of the criminal law also occurred a change in procedure. The elders of the city of a man's crime now took the refugee from the city of refuge to that city for trial. If they found that the killing was a wilful homicide they turned him over to the avenger. Otherwise he was sent back to the city of refuge until the death of the high priest, when he with all the rest in the city could return in safety to their habitations.⁷⁷

The law of contracts and conveyancing goes back to the *patria potestas* of the time before Moses. It really had its

The Deuteronomic code took away the right of divorce (22 Deut. 28, 29). The Priestly code provided for such punishment as the authorities should determine in the case of the seduction of a female slave (19 Lev. 20).

Incest. Incest was forbidden under penalty of a curse by the Deuteronomic code (22 Deut. 30; 27 Deut. 20, 22, 23); and it was forbidden under penalty of death by the Priestly code (18 Lev. 6-18; 20 Lev. 11, 12, 14, 17, 19-21).

Sodomy. Sodomy was prohibited by the Deuteronomic code (23 Deut. 17, 18), and the penalty of death was provided by the Priestly code (18 Lev. 22; 20 Lev. 13).

Bestiality. This was a crime thruout Hebrew history, but Deuteronomy names the penalty of a curse instead of death (22 Exod. 19; 27 Deut. 21; 18 Lev. 23; 20 Lev. 15).

Prostitution. Prostitution seems originally to have been practiced among the Hebrews in the name of religion (38 Gen. 14; Kadeshah, the designation of a harlot, means consecrated), but it was prohibited under penalty of death by both the Deuteronomic and Priestly codes (23 Deut. 17, 18; 22 Deut. 13-21; 21 Lev. 9).

Indecent Assault by a wife was punished by the cutting off of her hand according to the Deuteronomic code (25 Deut. 11, 12).

Mixture of Species of both grain and cattle was prohibited but without penalty by both Deuteronomy and the Priestly codes (22 Deut. 9-11; 19 Lev. 19).

Interest was forbidden to be taken from an Israelite (22 Exod. 25; 23 Deut. 19, 20; 25 Lev. 35, 38).

Various other wrongs were prohibited but without definite criminal punishment: Bribery (8 Exod. 23; 27 Deut. 25); Perverting Justice (23 Exod. 13, 6, 7; 16 Deut. 19, 20; 19 Lev. 15, 35); Lying (19 Lev. 11); Slander (23 Exod. 1; 19 Lev. 16); Covetousness (20 Exod. 17; 5 Deut. 21); False Weights and Measures (25 Deut. 13-16; 19 Lev. 35-37).

Perjury. Perjury was prohibited and punished by both the Deuteronomic and Priestly codes (20 Exod. 16; 19 Deut. 16-21; 19 Lev. 12; 5 Lev. 1, 4-13), altho only prohibited by a primitive code.

Defiance of law was punishable by death according to the Deuteronomic code (17 Deut. 12, 13; Cf. 15 Num. 30, 31).

Crimes against property were practically unknown (Cf. 27 Deut. 17). What are treated as crimes by us were regarded only as torts by the Hebrews and redressed by restitution and reparation: Theft (22 Exod. 1; 6 Lev. 2-7; 23 Deut. 24-25; 19 Deut. 14); Arson (22 Exod. 6); Trespass (22 Exod. 5).

⁷⁵ 25-31 Exod.; 35-40 Exod.; 1-8, 11, 12, 13, 14, 15, 16, 17-26 Lev.; 15, 16, 18, 31, 35 Num.

⁷⁶ In 1806 A.D. the Sanhedrin definitely approved of a Jew's taking interest of another Jew.

Polygamy was abolished by the Sanhedrin in the eleventh century.

⁷⁷ The occurrence of the words "high priest" here instead of the word "king" shows that the origin of the law was after the Babylonian captivity. 20 Josh. 6.

beginning, not in contract at all, but in power, or *status*. The first agreements were between the heads of different families. These were made binding by great ceremony and formality, or by some religious association. Jephthah thought his agreement with God was obligatory for the latter reason, altho it involved the killing of his daughter.⁷⁸ In the agreement between Jacob and Laban, Laban sold his daughters to Jacob. Henceforth they were no longer members of their father's family, but entered the *manus* of their husband. Yet because Laban was a patriarch, Jacob, tho the head of another family, feared that Laban might exercise his power to take his daughters back, as Saul and Samson's father-in-law did later. Jacob called for a family court. Laban calmly asserted authority over daughters, son-in-law, and all that they owned. The contestants, however, finally parted in peace, and made a covenant treating with each other as sovereigns. To get the treaty sanctioned by deity they offered a sacrifice; and for a visible symbol they made a heap of stones—a miniature high place, a witness, a watching of the Lord—in the presence of the spirits of their ancestors. The covenant of Joshua with the Gibeonites resembles the foregoing in many respects. Abraham's purchase of the cave of Machpelah was characterized by formality, rather than religious association. Since tribal ownership was the custom, Abraham was invited to take a place in the public assembly; and, since there were no records, it was necessary to have witnesses and such formality that the witnesses would be sure to agree upon the terms of the negotiation. The bargain was, therefore, consummated by means of question and answer. The formal words were "hearken unto". When all the details were agreed upon the money was publicly weighed. The sale of Esau's birthright was another illustration of a valid sale, where the validity of the transaction was obtained, not by the presence of witnesses, but by means of a sworn oath. The fear of breaking this was enough to make Esau stand by the arrangement. In Jeremiah's purchase in the sixth century B.C. the validity of the transaction arose from a number of formal acts, all public, which were doubtless imported into the Hebrew law from the Babylonian law.

In the matter of succession, at first the succession was to the

⁷⁸ 24 Josh. 25; 11 Judg. 35.

strongest, altho the head of the family generally named his successor. The wife never took anything. After the death of her husband, she was cared for by her sons, or by the levirate marriage, or by returning to her father.⁷⁹ The blessing of Isaac was his last will and testament. The rules of primogeniture, however, soon gained a foothold, altho this rule apparently did not extend to the succession to the crown.⁸⁰ As in Greek and Roman law inheritance was limited to blood kinsmen (at first male). It was limited to the tribe, and for this reason, by a decision attributed to Moses, daughters were required to marry within their own tribe.⁸¹ In early law land could not be sold out of the tribe, and in later law it would return at the year of Jubilee, unless the law was in some way evaded. The heir inherited, not only the property, but the entire family. Jephthah could not inherit because of his birth.⁸² If all the sons were dead it was the duty of the nearest of kin to take the inheritance of the family,⁸³ and if there was a widow without children to marry her so as to raise up the name of the dead upon the inheritance. If the nearest of kin would not do so, the next of kin might. The case of Boaz and Ruth is a good illustration of this. Still later, only the actual brother of a dead man was required to marry his widow, and if he refused to do so the widow drew off his shoe before the elders, spat before him, and said, "Thus shall be done to the man who will not build up his brother's house."

The Hebrew law of property was very meager, and apparently there was never much historical development in this field of the law. Hebrew law had no developed theory of possession. There are evidences that ownership was at first communal. This rule was changed in the course of time, but it is evidently the explanation for some of the peculiarities of later Hebrew property law like the rule in regard to the sabbatical year, the rule in regard to plucking grain and fruit from fields and vineyards, the rule as to sale in perpetuity,⁸⁴ the rule as to the year of Jubilee,⁸⁵ and the rule as to common pasture land for the Levites.⁸⁶ There was a right of redemp-

⁷⁹ 38 Gen. 11; 22 Lev. 13; 1 Ruth 8-10.

⁸⁰ 21 Deut. 17; 27 Gen. 29; 48 Gen. 17; 5 I Chron. 2; 1 I Kings 34-35; 11 II Chron. 18-23.

⁸¹ 27 Num. 1-8; 36 Num. 1-12.

⁸² 11 Judg. 3.

⁸³ Brothers first, then uncles, then nearest blood.

⁸⁴ 25 Lev. 23.

⁸⁵ 25 Lev. 13, 28, 31, 33; 36 Num. 3, 4.

⁸⁶ 25 Lev. 34.

tion if land was sold to a stranger,⁸⁷ and the kinsman had the first right to purchase.⁸⁸ We have already referred to the symbolic transfer by use of the sandal, and to the introduction of the Babylonian forms of record and conveyance in Jeremiah's day, and to the confusion between civil law and criminal law. The punishment for wrongs to property generally consisted of some form of restitution (or fine), and this again shows the influence of the nomadic period.⁸⁹

Marriage in Hebrew law was a private contract. The state and religion had no part in creating the marriage status. There is a hint in the fourteenth chapter of Judges of the early temporary monandrous marriage. But the historical type of marriage among the Hebrews was the marriage of dominion. The contract was executed by the payment of a dowry to the father,⁹⁰ the conducting of the bride to his home by the bridegroom,⁹¹ and by the observance of other details settled by custom. At first both polygamy and marriages among near relatives were common. The reasons for marriages among near relatives were the perpetuation of the family, the retention of wealth, and the protection of those in need. Accordingly we find this close relationship in the case of Abraham and his wife,⁹² Jacob and his wife,⁹³ Ammon and Tamar⁹⁴ (contemplated), and Moses' parents.⁹⁵ This custom was not changed by the earliest codes, but at length sentimental considerations and the consideration of peace brought about certain restrictions as to degrees of relationship. The Deuteronomic code did not touch the subject much.⁹⁶ It not only allowed levirate marriages; it commanded them.⁹⁷ But the Priestly codes named a number of prohibited degrees and even prohibited the levirate marriage,⁹⁸ altho this seems to have been overlooked in Jesus' time.⁹⁹ At first there was no restriction upon marriage with aliens, and a number of prominent

⁸⁷ 25 Lev. 26, 27, 29-32.

⁸⁸ 25 Lev. 24-25.

⁸⁹ Theft, 22 Exod. 1, 3, 4; 22 Exod. 7, 8, 10-13; negligence, 21 Exod. 33, 34; 22 Exod. 6; fraud, 6 Lev. 2, 5; bailment, 22 Exod. 14-15; 23 Exod. 4, 5; 22 Exod. 1-4.

⁹⁰ 22 Deut. 16, 28, 29. The degradation implied in the purchase marriage was removed, in the course of time, to some extent, by the practice of giving to the wife the dowry paid to the father as the price of the wife, or by the father's giving a dowry. Rachel and Leah complained that this was not done. 31 Gen. 14-16; 21 Exod. 9.

⁹¹ Song of Solomon.

⁹² 20 Gen. 12.

⁹³ 29 Gen. 13.

⁹⁴ 13 II Sam. 13.

⁹⁵ 26 Num. 59.

⁹⁶ 22 Deut. 30; 27 Deut. 20, 22, 23.

⁹⁷ 25 Deut. 5, 6, 7-10.

⁹⁸ 18 Lev. 16; 20 Lev. 21; 27 Num. 4.

⁹⁹ 22 Matt. 24.

Hebrews married foreign wives;¹⁰⁰ but this practice was gradually discountenanced and at last marriage with a nonresident alien was forbidden.¹⁰¹

The status of women, especially in the matter of marriage and divorce, went thru quite a historical development. Under the patriarchal system a maiden was simply under the power of her father; a wife under the power of her husband; a widow under the power of the nearest of kin of her husband; and a divorced woman returned to the power of the family from which she was taken. Gradually women secured their legal emancipation in Hebrew law as they did in the Anglo-American system. It became customary to secure the consent of a woman to her marriage. This was done in the case of Rebecca. However, the dowry to the father, which continued to be paid, in reality represented the purchase money for the wife.¹⁰² The right to sell a daughter in marriage was at last abolished.¹⁰³ So far as divorce was concerned the original custom was for the husband to give the wife a writing of divorcement and send her away. The Deuteronomic law recognized this custom, but limited it so that the former husband could not remarry his wife after she had married another.¹⁰⁴ Apparently the husband could in Hebrew law divorce his wife for any reason or no reason at all,¹⁰⁵ yet divorces were no more common among the Hebrews than among us. The wife had no right to give a bill of divorce.¹⁰⁶ Jesus, in his law of social justice, limited divorce to the ground of adultery.¹⁰⁷

After this survey of the historical development of Hebrew

¹⁰⁰ 38 Gen. 1.

¹⁰¹ 34 Exod. 12, 15, 16; 7 Deut. 1-6; 22 Lev. 12, 13.

¹⁰² 24 Gen. 11-12.

¹⁰³ 21 Exod. 7-11.

¹⁰⁴ 24 Deut. 1-4.

¹⁰⁵ This was a customary kind of divorce and exists among the Arabs today. The Hebrew lawgivers did not dare to abrogate this, but they did try to regulate it by emphasizing marriage (2 Gen. 18, 22, 24); by making it illegal to sell a wife into slavery (21 Exod. 7-9, 14); by requiring a charge against the wife (22 Deut. 19, 28, 29); and by requiring a formal document, a formal sending forth, and by making it impossible to take back a divorced wife after her marriage with another (24 Deut. 1-4). Yet Malachi complains of the evil of divorce (2 Mal. 13-16).

¹⁰⁶ The rabbis finally remedied this by compelling the husband to give the injured wife a divorce, and in 675 A.D. a direct remedy was given her without loss of property rights, to prevent wives from suing in the Mohammedan courts. 4 *Green Bag* 38. Cf. Code of Hammurabi §142.

¹⁰⁷ Under the rabbis the bill of divorcement was made an instrument to evade the Hebrew rule of law to the effect that the widow became the betrothed of her husband's brother. This was done by the husband's giving his wife, or a third person for her, a bill of divorcement on condition, when he thought he was going to die or when he was going on a journey from which he might not return. The condition was that if he recovered from his sickness or returned from his voyage, the bill should be void. The rabbis held that this operated retroactively as of the date of delivery. 3 *Green Bag* 381.

law, we are in a position to make some summaries, to draw some conclusions, and to note some comparisons with Anglo-American law.

There were what might be called five periods in Hebrew history and law. The first period roughly extended from 2000 B.C. to 1400 B.C.; the second, from 1400 B.C. to 750 B.C.; the third, from 750 B.C. to 600 B.C.; the fourth, from 600 B.C. to the time of Jesus; and the fifth, the time of Jesus. In Anglo-American legal history, likewise, there have been five periods. To these Roscoe Pound has given the names: Archaic Period, Strict Period, Period of Equity, Period of Maturity, and Period of Socialization. In both Anglo-American and Hebrew legal history the periods above named were preceded by a period of no law,—the period of vengeance and self-help. The first period in Hebrew legal history, which followed this period of no law, might be called the Pioneer Period. It corresponds to that period in Anglo-American legal history which Mr. Pound has called the Archaic Period. It was the period of the regulation of vengeance. The second period in Hebrew history might be called the Hebrew Dark Ages. It corresponds to the Strict Period in Anglo-American legal history. In this period vengeance ceased to be regulated and was supplanted by law, but Hebrew law, unlike the English law, did not develop a true criminal law until a later period. The law in this period was characterized by formality. Remedies were emphasized. The third period in Hebrew history might be called the Constitutional Period. It was the period when duties were given emphasis and some ameliorations were introduced into the law of the prior period. It was the period of the prophets. It corresponds with the period of equity in Anglo-American legal history, but in Hebrew history it did not mark such a revulsion against Strict Law as occurred in English history. In Hebrew history the pendulum of the law did not swing back and forth from one extreme to another as it has in Anglo-American history. The fourth period in Hebrew history might be called the Period of Reconstruction or Maturity. It corresponds with the Period of Maturity in Anglo-American legal history. It is characterized somewhat by the formality of strict law. It emphasizes rights. It is technical and verbose. The fifth period in Hebrew history is the Period of the Reforms of Jesus. This

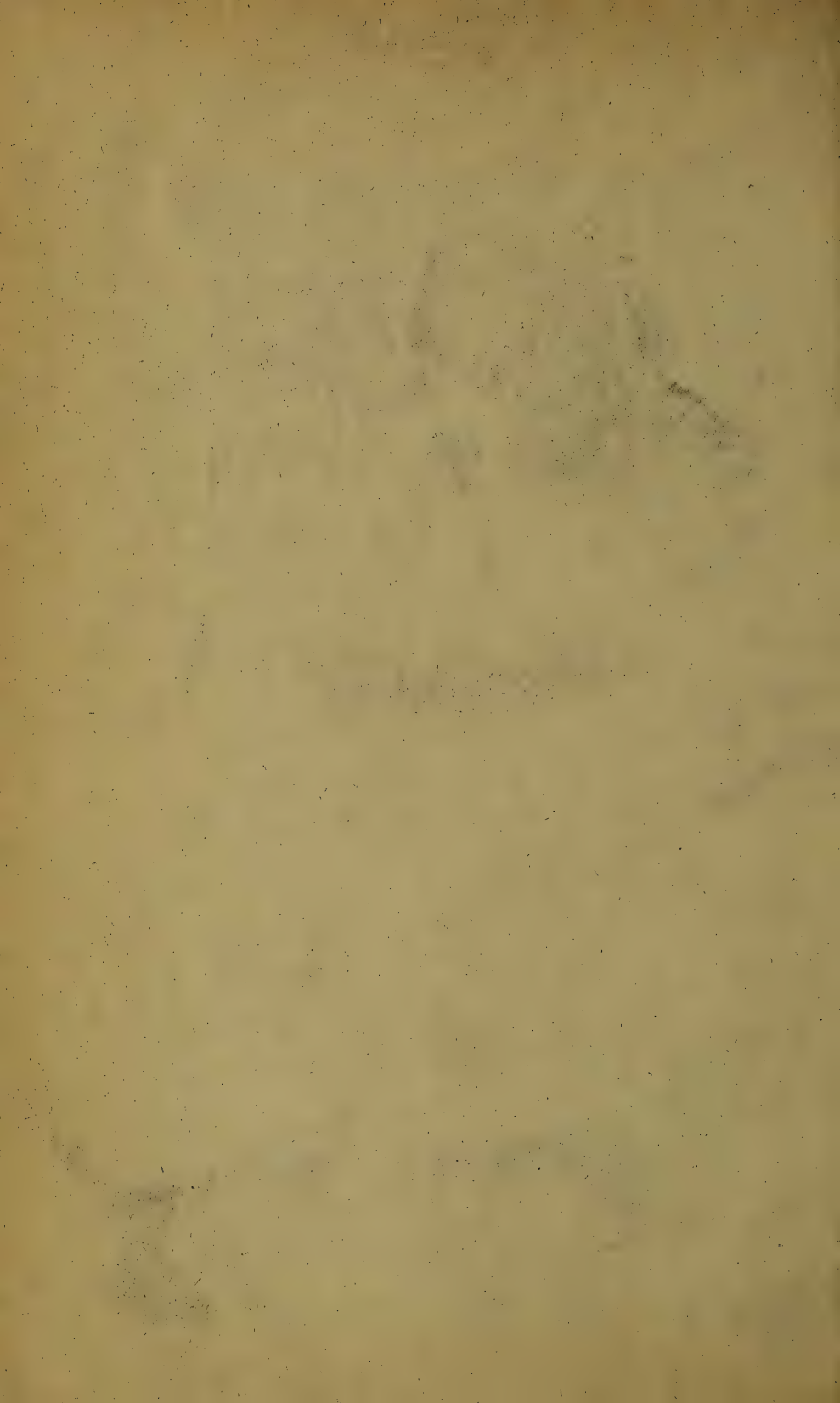
period corresponds to the present Period of the Socialization of Law in Anglo-American legal history. As in Anglo-American history this period resembles the Period of Equity, so in Hebrew history it resembles the Period of the Prophets. The chief characteristic of this period is the emphasis of social interests. The end of law in this period is the satisfaction of as many human wants as possible,—in Anglo-American law to make legal justice social justice; in Hebrew law to give a system of social justice alongside of legal justice.

The reason for law is social interests. Remedies are given for the enforcement of rights and duties. Rights and duties are given for the protection of certain social interests which people feel must be secured. The first social interest which was protected in Hebrew law was the first to receive protection in Anglo-American law. It was peace. The early Hebrews were concerned with keeping the peace. After awhile this broadened into the social interest in general security in the spheres of body and life, family, property, honor, liberty, and the spiritual life, in Hebrew law as in Anglo-American law. Hebrew law, like Anglo-American law, finally, also began to recognize the social interest in social institutions, general morals, and general progress. But with Jesus' Hebrew law, not only the social interest in peace, human progress, individual life, and general morals found a recognition which they had never received before, but he recognized new social interests and insisted that the old social interests applied in all the relations of life, group and national as well as individual. Anglo-American law is recognizing new social interests and beginning to broaden the scope of old, and to that extent is tending in the same direction as Hebrew law took in the teachings of Jesus, but it has not yet reached and perhaps will never reach the boundaries outlined by Jesus.

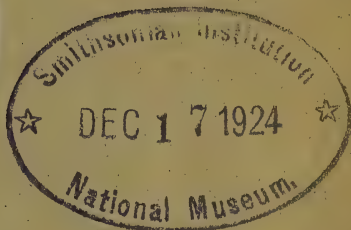
The goal of all law is social justice. By social justice we mean such an adjustment of the relations of human beings that all receive all their rights and all discharge all their duties¹⁰⁸ in all the affairs of life, group and national as well

¹⁰⁸ In all systems of law, social interests are maintained by public rights which the state aggregates to itself vindicated by the criminal law, and by rights, powers, privileges, and immunities conferred upon individuals and vindicated by private actions in the courts. Old Hebrew law and Jesus' law recognize the same rights and duties as are found in other systems of law. The primary private rights *in rem* thus recognized are: personal safety, family, property, reputation, liberty, privacy, and community advantages. In addition to these Jesus' system also recognizes the following primary private rights: mercy, purity of heart, kindly speech, peace (non-resistance), forbearance from wealth-seeking, sincerity, and good-will. *Jesus' Law of Social Justice*, by Willis.

as individual. In the beginning in both Hebrew and Anglo-American law only a few members of society were recognized as having legal rights, and the legal rights recognized were few. In the course of time the number of rights and duties has grown and practically all human beings are recognized as having such rights and duties in their individual relationships; but even now Anglo-American law does not recognize all the rights and duties recognized by Jesus' system of law, and it does not recognize its own legal rights and duties as applying in all the relationships of life, as for example, in such group relationships as that of capitalists and laborers and that of the nationals of different countries. Of course Jesus' system of law is not a legal system. It is not enforced by any government. Yet it is a system of social justice. It recognizes social interests, and seeks to protect them by rights and duties, tho they are moral instead of legal rights and duties. Up-to-date legal justice is a long way from Jesus' social justice. Yet it is tending in the direction of Jesus' social justice. Efforts are being made to bring both groups within nations and national groups under the reign of law. New social interests are being recognized. That means new legal rights and duties. It is possible to imagine the time when legal justice will be social justice, and, perhaps, so far as concerns substantive rights, Jesus' social justice.



INDIANA UNIVERSITY STUDIES



STUDY No. 62

THE RELATION OF MORETO'S *EL DESDÉN CON EL
DESDÉN* TO SUGGESTED SOURCES

By

MABEL MARGARET HARLAN, A.M.

Assistant Professor of Spanish in Indiana University

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Index

CHAPTER	PAGE
I. Introduction.....	3
II. El desdén con el desdén, (Moreto)	5
III. Los milagros del desprecio, (Lope de Vega).....	10
IV. La hermosa fea, (Lope de Vega)	24
V. La vengadora de las mujeres, (Lope de Vega).....	28
VI. Celos con celos se curan, (Tirso de Molina).....	36
VII. De cosario a cosario, (Lope de Vega).....	39
VIII. Los desprecios en quien ama, (Montalván)	43
IX. A lo que obliga el desdén, (Francisco Salado Garcés)	46
X. El desdén vengado, (Lope de Vega).....	49
XI. El perro del hortelano, (Lope de Vega).....	52
XII. La dama melindrosa, (Lope de Vega)	55
XIII. La boba para los otros y discreta para sí, (Lope de Vega).....	58
XIV. Para vencer a amor, querer vencerle, (Pedro Calderón de la Barca).....	61
XV. Encontráronse dos arroyuelos, (Juan Vélez de Guevara).....	67
XVI. La dama boba, (Lope de Vega)	70
XVII. Sin honra no hay amistad, (Francisco de Rojas Zorrilla).....	73
XVIII. Galán, valiente y discreto, (Mira de Amescua).....	80
XIX. Despreciar lo que se quiere, (Montalván)	85
XX. Comedia Serafina, (Bartolomé Torres Naharro).....	87
XXI. El poder de la amistad, (Agustín Moreto).....	92
Yo por vos, y vos por otro, (Agustín Moreto).....	99
XXII. Conclusion.....	102
Bibliography	108

Abbreviations of titles used in footnotes:

El desdén—*El desdén con el desdén*, Moreto.

Los milagros—*Los milagros del desprecio*, Lope de Vega.

La hermosa—*La hermosa fea*, Lope de Vega.

La vengadora—*La vengadora de las mujeres*, Lope de Vega.

De cosario—*De cosario a cosario*, Lope de Vega.

A lo que obliga—*A lo que obliga el desdén*, Salado Garcés.

El perro—*El perro del hortelano*, Lope de Vega.

La boba—*La boba para los otros y discreta para sí*, Lope de Vega.

Para vencer—*Para vencer a amor, querer vencerle*, Calderón.

Comedia—*Comedia Serafina*, Torres Naharro.

For full titles and general Bibliography, see end of text.

The Relation of Moreto's "El Desdén Con El Desdén" to Suggested Sources

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CHAPTER I

INTRODUCTION

El desdén con el desdén, generally conceded to be not only the masterpiece of Agustín Moreto y Cabaña (1618-1669), but one of the outstanding half-dozen plays of the *siglo de oro*, appeared first in the *Primera parte de las comedias de Don Agustín Moreto y Cabaña*, Madrid, 1654¹. This *parte* also appeared in Valencia, 1676, and in Madrid, 1677². The play is also found in *Comedias de los mejores y más insignes ingenios de España*, Cologne, 1697³. There are five *suestras*, two without date, printed in Madrid and Valladolid, respectively; one, under date of 1704, and the other two in Madrid, dated 1757 and 1803⁴.

The outstanding idea gained from reading the critics on Moreto is that he cannot be given credit for being original in the plots of his plays, and to support this idea, Don Jerónimo de Cáncer y Velasco, Secretary of an Academy of poets and dramatists in 1649, is quoted as follows, from the celebrated *Vejámen*, satirizing his colleagues⁵:

—Y en medio de este peligro, reparé que don Agustín Moreto estaba sentado y revolviendo unos papeles, que, a mi parecer, eran comedias antiquísimas, de quien nadie se acordaba. Estaba diciendo entre sí: Ésta no vale nada. De aquí se puede sacar algo, mudándole algo. Este paso puede aprovechar." Enojéme de verle con aquella flemma cuando todos estaban con las armas en las manos, y díjele que ¿porqué no iba

¹ Don Cayetano Alberto de la Barrera y Leirado, *Catálogo bibliográfico y biográfico del teatro antiguo español desde sus orígenes hasta mediados del siglo XVIII*, Madrid, 1860, p. 277.

² Don Luis Fernández-Guerra y Orbe, *Biblioteca de autores españoles*, Tomo XXXIX, *Comedias escogidas de D. Agustín Moreto y Cabaña*, Madrid, 1856, pp. xxxi-xxxii.

³ Barrera, op. cit., p. 279.

⁴ Fernández-Guerra y Orbe, op. cit., p. xxxii.

⁵ *Biblioteca de autores españoles*, Tomo XLII, 2; Poetas líricos de los siglos XVI-XVII, colección ordenada por D. Adolfo de Castro, Madrid, 1875, p. 437.

a pelear como los demás? A que me respondió: "Yo peleo aquí más que ninguno, porque aquí estoy minando al enemigo.—Vuesa merced, le repliqué, me parece que está buscando qué tomar de esas comedias viejas.—Eso mismo (me respondió) me obliga a decir que estoy minando al enemigo; y échelo de ver en esta copla:

"Que estoy minando imagina
Cuando tú de mí te quejas;
Que en estas comedias viejas
He hallado una brava mina."

The purpose of the present study is not to attempt to decide the question of Moreto's originality, but to make a comparison of his *El desdén con el desdén* with all available plays which have been suggested as having furnished him with material for his play. The majority of the critics examined agree that Moreto took his play from some earlier work of the period, but there is an interesting discrepancy among them as to which particular play, or plays, he used. There are, also, those who maintain—as we shall see presently—that the accusation is unfounded. Before going into any detail concerning these sources, a synopsis of the play at hand is given, and the comparisons follow in the order of the plays mentioned by the greater number of critics.

CHAPTER II

EL DESDÉN CON EL DESDÉN, Moreto

The first act of *El desdén con el desdén*⁶ finds Carlos, Count of Urgel, madly in love with Diana, daughter of the Count of Barcelona, who is eager to have her marry. The Prince of Bearne and Don Gastón, Count of Fox, are also in love with Diana, but have been unsuccessful in their attempts to woo her. Diana wants to have nothing to do with men and goes so far as to declare that she would rather die than marry. Her reputation on this point has become as widespread as her fame for great beauty, and Carlos' presence in Barcelona is at first due simply to curiosity to see a woman of this type. When he tells Polilla, the *gracioso* of the play, and his servant and counsellor, of his suffering because of the disdain of Diana, Polilla predicts that she will fall sooner or later. They plan to tell no one that Carlos has fallen in love, and he joins in with the other two suitors to continue courting Diana, each willing for the one who succeeds in overcoming her disdain to possess her, he making it clear that his purpose is not the same as theirs. In the meantime, Polilla has introduced himself to Diana as a doctor; he gives his name as Caniquí (muslin), and professes to cure *mal de amor*, having come from afar to know one who has such disdain toward love. She is pleased with him, and, thus, he is in a position to help Carlos. Cintia, Diana's lady-in-waiting, and Diana have had a long discussion as to the relative danger of *agradecer* and *querer*, Diana arguing that the former will inevitably become the latter, and Cintia calling down the wrath of her mistress for being so warmly disposed to the idea of *querer*. At the request of her father, Diana tells her suitors why she feels toward love the way she does, saying that in all her studies there is a warning from the past to the future, in that all troubles have had their origin in love. To show that she is honest in her conviction, she tells the suitors to go ahead with their courting if they think they can overcome her dislike of marriage. Carlos tells her that he is to join the other two only out of a sense of gentlemanly duty, that he feels as she

⁶ Based on the text of Volume XXXII, *Clásicos Castellanos*, edición de Narciso Alonso Cortés, Madrid, 1916, pp. 165-274.

does on the subject, but goes a step farther, declaring that he not only does not want to love, but does not want to be loved because he would fail to appreciate the latter and that would be a crime, which is worse than simply the danger which she feels on the subject. This rouses Diana to say that she must conquer Carlos at any cost. Cintia warns her, but she says to Carlos:

Proseguir la bazaría,
que yo ahora os la agradezco
con mayor estimación,
pues sin amor os la debo.⁷

Polilla sees things going well and admonishes Carlos not to give up his pretense for any reason. Diana repeats her determination to *rendir a este necio*.

In the second act we find Polilla, as the confessor of Diana, telling Carlos that she has asked him how to overcome the indifference of Carlos, that he has told her to do so by means of her beauty, and that when he is about to fall in love with her, to bring all her scorn into play by way of making a fool out of him. The festivities of the day are to consist of a game played with different colored ribbons; each gallant is to ask for a color, whereupon a lady is to step forth and the two are to be partners, "siendo deuda el enamorarla en él y el favorecerle en ella".⁸ Diana has arranged with the other ladies that she will respond with the color that Carlos asks for, no matter what it is, each lady being provided with all the colors. Polilla has told Diana that he has succeeded in making friends with Carlos at her request, and she promises him a thousand *escudos* if he can succeed in overcoming the disdain of Carlos. Carlos is the first to appear, saying that he comes merely out of a sense of gallantry; a battle of wits ensues between him and Diana, the music sounds and the game is started. Bearne asks for *verde* and Cintia responds. El Conde de Fox chooses *azul*, to which Fenisa responds. Polilla and Laura become partners thru his choice of *rosa seca*, and Carlos is last, choosing *nácar*, signifying *enojo y pena*. Diana directs them all to the *plaza de fiestas*, repeating in an aside⁹, "Yo he de rendir a este hombre, o he de condenarme a necia." When Diana rebukes Carlos for his indifference, even tho he is only pre-

⁷ *El desdén*, Act I, lines 1015-1018.

⁸ *El desdén*, Act II, scene iii.

⁹ *El desdén*, Act II, scene iv.

tending to make love to her, he says that if he were merely pretending, his tongue would be looser, and he proceeds to declare his real love very vehemently, asking her pity on him. This gives Diana the chance she wants to exercise her powers of abuse on him. He realizes that he has thrown himself headlong and must retrieve himself, which he does most completely, telling her that he cannot change his nature, which is not to love, and assuring her that he is only trying to fulfill his duty toward her as his partner. Diana's vanity is wounded, and she is so taken back that she has nothing to say. When she has control over herself again, once more repeating to herself "he de enamorar a este hombre, si toda el alma me cuesta"⁹, she asks him if it would really be so distasteful to him to be loved, whereupon he catches her again, quoting her own words on the danger of *agradecer* becoming the same as *querer*. She then leaves him in great anger and confusion and takes it all to Polilla, who sees things coming along very well now. Polilla tells her that Carlos is fond of singing, and they arrange for him to bring Carlos to the garden where she and her *damas* will be singing. Polilla's instructions to Carlos are to wander about in the garden paying absolutely no attention to Diana and pretending not to know she is there. Polilla threatens him with a dagger by way of making him see the necessity of keeping up his pretense. It is most difficult for Carlos to do this, but with Polilla's forceful help, he first tells Laura, whom Diana sends to inform him of her presence, that she has a wonderful garden; then, when Fenisa is sent to tell him that Diana has seen him—courtesy demanding his recognition of her presence—he sends word that he is sorry to have intruded and is leaving at once; then, when Diana herself calls to him and rebukes him for having entered the garden, which he says he did, attracted by the beauty of the place, and asks him if he did not hear the singing, he says "no", and promising not to repeat the offense, departs. Diana asks Polilla (Caniquí) whether Carlos came in order to hear her sing and he says "yes", but that, because it sounded like school children singing, he did not care to listen to it. He calls Carlos a *bobo* and *bárbaro*. Cintia says he is an unfeeling person, and Laura says that if Diana is not already in love with Carlos, she is well on the way to becoming so. Diana

⁹ *El desdén*, Act II, scene iv.

expresses herself as follows¹⁰: "Eso mismo me ha de obligar a rendirle, si muero por conseguirlo." Polilla's satisfaction with the way things are going increases steadily.

In the beginning of the third act, Gastón and Bearne have decided to try bringing Diana around by ignoring her beauty and continuing to pay court to the ladies they drew in the color game. They ask Carlos, who they think doesn't care anyway, to join them in this and he agrees, this being the way he had already determined on to overcome her. Polilla approves the scheme, seeing in it the sure success of Carlos' suit. He tells his master that Diana is really madly in love with Carlos but will not admit it. She abuses him for his incivility toward her and then refuses to allow Polilla to agree with her. Diana hears Bearne sing a couplet to Cintia, then one is offered to Fenisa and then to Laura, and she suggests to Polilla that Carlos might do the same for her, whereupon he reminds her that she dismissed Carlos; and since he is not in love, his obligation is ended. Carlos walks by her without noticing her, and she has Polilla call him, her idea now being to "abrasarle a celos".¹¹ She tells him that she has now experienced what love is and has decided to give her hand to Bearne. Carlos, altho he knows she is only pretending, turns pale, then catches himself (Polilla being on hand to warn him not to get stuck in the "liga" she is preparing for him), and tells her that they are mirrors of each other, in that he, too, has fallen in love. Diana is all ready to hear his declaration of love when he tells her that he has chosen Cintia, whose beauty he extols so highly that Diana cannot help showing her jealousy by telling him he has poor taste. He leaves to ask the Conde for Cintia's hand and to congratulate Bearne. Diana is beside herself, declaring "yo estoy ardiendo"¹² and threatens to have Polilla thrown out the window when he announces these as symptoms of love and jealousy. In the seventh scene of the act, Diana admits her condition to herself, in a sonnet, saying "quien quiere encender un edificio suele ser el primero que se abrasa". Carlos has told Bearne that Diana has decided to marry him (Bearne), which she denies, very much chagrined. She says to herself that if Carlos cared the least bit for her he never would have told Bearne. The latter, tho

¹⁰ *El desdén*, Act II, scene x.

¹¹ *El desdén*, Act III, scene v.

¹² *El desdén*, Act III, scene vi.

rebuffed, goes to Diana's father for intercession. Once more Diana confesses to herself (scene nine), "Esto es amor. Aquel hielo me ha encendido. El remedio es confesarlo." She is torn between telling it and suffering in silence. Cintia tells Diana that Carlos has asked her hand in marriage and that Diana's acquiescence is all that is lacking for her happiness. Diana tries to feel happy for Celia, seeing the "justicia de amor" in it all, but her "incendio" is too great. She tells Cintia that she loves Carlos and that she has been wrong all along. Cintia tells Carlos that Diana loves him and she resigns in her favor. In the last scene, the Conde is about to bestow Cintia on Carlos, officially. Diana "está muriendo". Polilla warns Carlos that the master stroke is up to him now. Carlos tells the Conde de Barcelona that since he came to Barcelona originally to woo Diana, altho he loves Cintia, it must all be done in accordance with the wishes of Diana. Her father sees no possible objection of hers to this. She then has to step forth, first satisfying herself that her father does not mind who it is that she marries so long as she marries, then being satisfied by the princess that they will not be offended by her choice, she says (ll. 2911-2915, scene 13, Act III):

Pues el príncipe (Bearne) ha de ser
quien dé a mi prima la mano,
y quien a mí la dé
el que vencer ha sabido
el desdén con el desdén.

Then, to Carlos' question as to who this is, she replies, "Tú sólo." Polilla gives them his benediction. Celia is satisfied and Laura chooses Caniquí, who says he is only Polilla, and who ends the play with:

Y con esto, y con un vitor,
que pide, humilde y cortés,
el ingenio, aquí se acaba
el desdén con el desdén.

CHAPTER III

LOS MILAGROS DEL DESPRECIO, Lope de Vega

The play suggested by most writers as being the model for *El desdén con el desdén* is *Los milagros del desprecio* of Lope de Vega. This play was produced before December 24, 1632. It occurs as a *suelta* (no date) ascribed to Montalbán, with the title *Diablos son las mujeres*¹³. It was first printed in Barcelona, 1633, in the *Comedias de Lope de Vega Carpio, Parte veinte y siete*¹⁴, and is included in the tenth *Parte* of the *Nuevo Teatro de Comedias varias de diferentes Autores*, Madrid, 1658.¹⁵

Don Eugenio de Ochoa¹⁶ considers Moreto's play as based on *Los milagros del desprecio* of Lope, when he says:

Si la comedia de *Los milagros del desprecio* . . . fuera tan buena como *El desdén con el desdén* o si *El desdén con el desdén* fuera una comedia tan original como *Los milagros del desprecio*, no titubearíamos en decir que Lope de Vega era, o que Moreto era, el primer poeta cómico del mundo.

Adolphe de Puibusque¹⁷ writes:

Dédain contre dédain est né des *Prodigues du dédain* de Lope de Vega.

Adolph Friedrich von Schack¹⁸ names this play of Lope's first, among others, as having been accessible to Moreto in the composition of his drama. He writes:

Und es ist wohl keinem Zweifel unterworfen, dass Moreto die erste Idee zu seinem Gedichte aus diesen Stücken geschöpft habe.

In his *Handbuch der spanischen Literatur*, Ludwig Lemcke¹⁹ says:

Die Idee des Stücks—*El desdén con el desdén*—gehört allerdings Lope, der dieselbe in seinem *Milagros* ausführte und man darf annehmen, dass Moreto dieses Stück vor Augen hatte.

¹³ Hugo A. Rennert, *Notes on the chronology of the Spanish drama*, Part II, p. 47, *Modern Language Review*, Vol. III, 1907-1908.

¹⁴ Barrera, op. cit., p. 451.

¹⁵ Barrera, op. cit., p. 452, pp. 690-691.

¹⁶ *Tesoro del teatro español*. Primera parte, *Teatro escogido desde el siglo xvii hasta nuestros días*, Paris, 1838, p. 248.

¹⁷ *Histoire comparée des littératures espagnole et française*, Paris, 1843, Vol. II, p. 230.

¹⁸ *Geschichte der dramatischen Literatur und Kunst in Spanien*, Frankfurt am Main, 1854, Vol. III, *Das spanische Theater zur Zeit des Calderón*, p. 355.

¹⁹ Leipzig, 1856, Vol. III, p. 560.

Julius Leopold Klein²⁰ mentions Lope's *Los milagros del desprecio* first among those plays which may have been models for *El desdén con el desdén*.

George Ticknor²¹ says that Moreto is indebted to Lope's *Los milagros del desprecio* for his play.

Adolf Schaeffer²² mentions a number of plays by Lope de Vega and others, from each of which Moreto borrowed some point, or points, for his play. To *Los milagros del desprecio* he attributes the idea of the clever servant and the rival suitors.

Henry Butler Clarke²³ says that the play "turns on the same central idea" as *Los milagros del desprecio*, by Lope de Vega.

Julio Cejador y Frauca²⁴ says of Moreto: "Su mejor comedia—*El desdén con el desdén*—está tomada de *Los milagros del desprecio*, de Lope."

Ernest Mérimée²⁵ is sure that "*El desdén con el desdén* n'est guère que *Los milagros del desprecio* de Lope."

The agreement among the opinions given above is challenged, if not counterbalanced, by those that follow.

Don Luis Fernández-Guerra y Orbe²⁶ speaks of the Moreto play as follows: "Nada tiene de común, en verdad, con *Los milagros del desprecio* de Lope."

La Señora Carolina Michaelis de Vasconcellos²⁷ mentions a number of plays on the same subject as *El desdén con el desdén*, pointing out that there is no "gran analogía con *Los milagros del desprecio*."

Alfred Gassier²⁸ asserts, speaking of the two plays under discussion, "Il n'y a, certes, aucun rapport entre les deux."

James Fitzmaurice-Kelly²⁹ considers the imitation of *Los milagros del desprecio* as a debatable point.

Narciso Alonso Cortés³⁰ finds a slight point of contact between the two plays.

²⁰ *Geschichte des Dramas*. Das spanische Drama, Leipzig, 1871-1875. Vol. XI, Part I, p. 412, note.

²¹ *History of Spanish Literature*, Boston, 1888. Sixth edition, Vol. II, p. 489.

²² *Geschichte des spanischen national Dramas*, Leipzig, 1890, Vol. II, p. 158.

²³ *Spanish Literature, an elementary handbook*, London, 1908, p. 213.

²⁴ *Historia de la lengua y literatura castellana*, Madrid, 1916, Vol. V, p. 154.

²⁵ *Précis d'histoire de la littérature espagnole*, Paris, (s.d.), p. 354.

²⁶ *op. cit.*, Discurso preliminar, p./xxiii.

²⁷ *Tres flores del teatro antiguo español*, (Colección de autores españoles), Leipzig, 1870, p. 258.

²⁸ *Le théâtre espagnol*, Paris, 1898, p. 376.

²⁹ *Historia de la literatura española*, Madrid, 1921, Tercera edición, p. 274.

³⁰ Moreto, Teatro (*Clásicos Castellanos*, Vol. XXXII), Madrid, 1916. Prólogo, p. 21.

This brings us to the point of examining the play itself. This examination is based on the text of the *Biblioteca de Autores españoles*.³¹

The first act opens with Don Pedro Girón, suitor of three years' standing of Doña Juana de la Cerda, lamenting the fact that she will have nothing to do with him. At this point Hernando, former servant of Pedro's, comes back from military service in Flanders, and on seeing his former master in the same state as that in which he left him, he offers his services to cure him. Don Pedro feels sure that it cannot be done, but promises to follow Hernando's instructions, putting himself entirely in the latter's hands. Hernando goes to Doña Juana's house and enters just in time to hear her and her servant, Leonor, exclaim: "Mueran los hombres, guerra contra ellos."³² Juana tells Hernando he may stay at her house, if he will not try to find means to further Pedro's suit. Hernando says to himself that they will both "dar en la liga". Leonor is left with him, with instructions to receive no notes nor gifts from any of her thirty suitors. While Hernando is talking to Leonor about women in the same way she and her mistress have been abusing the men, two pages from Alonso and Juan, rival suitors, appear with gifts from their masters. Hernando hides during the interview when Leonor refuses the gifts and leaves. The pages get into an argument concerning the relative merits of their masters and, in the excitement, put down the gifts which Hernando secretly picks up and takes to Pedro. When the pages are on the way to the open country to fight out their differences, they discover that they have left the presents behind and both decide to tell their masters that Juana received the gift of the one and spurned the other. This news so delights both Juan and Alonso that they go to see Pedro by way of vaunting their claims to the lady in question and to tell him he may as well give up his suit. During Alonso's call, Hernando brings Pedro a drink in the silver cup which was Alonso's present, saying that Juana sent it to him because he was sick and that it had been the gift of a suitor. Alonso is absolutely confused and leaves, swearing vengeance.

³¹ Vol. XXXIV, Comedias de Lope de Vega, ordenadas por J. E. Hartzenbusch, Tomo II, Madrid, 1855, pp. 235-249.

³² *Los milagros*, Act I, scene iv.

He meets Juan as he goes out. Juan mentions having seen Alonso and that he seemed angry, whereupon Hernando, bringing in Juan's gift, tells him that Alonso left when he saw the gift and was told that Juana had sent it. He covers his confusion by leaving with the excuse of overtaking Alonso. Pedro does not understand what Hernando is about, but he reassures him, saying, in answer to the question as to where it will all lead:

En salir de todo bien,
Si te confías de mí;
Que quien te ha vengado aquí,
Te sabrá curar también.³³

In the second act, Juana finds Leonor rather changed in her attitude toward the men, the change being brought about by Hernando's scorn of herself, so that when Beatriz, Juana's cousin, is brought by her father to Juana's house for safe-keeping and good example in not being so susceptible to suitors, Leonor and Beatriz side together against Juana. The latter, to show her cousin how suitors should be treated, has Leonor bring the latest notes written her and is about to burn that of Pedro, unopened, when the latter appears and reviles her soundly. He then departs, in spite of Juana's telling him to wait, and Alonso and Juan then appear, each upbraiding her for having given away their presents to her. She, then, turns on Leonor, accusing her of having secretly received the gifts, and Hernando comes in just in time to say that she did not. He goes on to say that Pedro, now in love with another lady, is publicly saying horrid things about Juana's personal appearance. This infuriates her and she takes the advice of Beatriz to write him a note requesting him to cease abusing her in this way. Hernando says that Pedro feels so violently on the subject that he is almost afraid to deliver the note, and Juana sends Leonor along. On the way, she does all she can to make Hernando less scornful toward her sex in general and her in particular, but he is unmoved. Arrived at Pedro's house, Hernando learns that his former master has been challenged to duel by Alonso and Juan, and that he feels quite desperate. Hernando tells him there is nothing to worry about, that Juana will be, before long, in the same position as Leonor. To show Pedro what this is, he makes him draw his dagger in

³³ *Los milagros*, Act I, scene xix.

a pretended fit of anger, and then calls for help, whereupon Leonor, who has been in the next room, comes in saying she loves Hernando and begging Pedro not to harm him. She delivers Juana's note and complains of Hernando's treatment of her, promising to act as go-between for Pedro if he returns to Juana. Hernando will not let Pedro open the note, and assures him that all is well.

The third act opens with Juana struggling with herself and wondering what change can have come over Pedro to make him transfer his affections so suddenly to someone else. Leonor comes in to say that Beatriz wants a book of plays to read. Juana is not long in covering up her confusion, altho Leonor has seen it. She tells Leonor to call Beatriz, and then she tells the latter of having heard her talking from the window and that she has written to Don Luis telling him to come past the house some evening and see for himself. Hernando, presumably on the way to Pedro's new lady, stops at Juana's and shows her the diamond that Pedro is sending. It is wrapped in a paper on which, in a list of six "hated ones", appears her own name. There are also six "loved ones", which list Pedro is sending at the request of the new lady in question. Juana keeps the paper and Hernando produces her unopened note to Pedro to wrap the diamond in. She recognizes it and is beside herself with rage at being thus scorned. She says that she must see the lady, and Hernando says that it will be difficult, but he will take her some night to follow Pedro to see the lady. Leonor, so completely conquered by Hernando's scorn, and Beatriz, angry with Juana, on whom she has called down the vengeance of love, asks Hernando to try his art on "la del eterno rigor", to which he replies that he cannot make Juana fall in love because she is already in love. He then lets them know the secret of her intention to follow Pedro, and adds that he intends to choose a rainy night for the adventure. Alonso and Juan, waiting for Pedro to come along in order to settle their differences, are seen by Don Luis, who thinks they are suitors of Beatriz and decides that this would be a good night to "rondar la calle" as Juana had suggested. He goes home to arm himself and sees Hernando and Juana leave the latter's house. He asks who the lady is, and Juana says she is Beatriz going to visit her father. He decides to follow and, if she is having a rendezvous with a lover without

Juana's consent, to kill her. They come on Pedro about to fight with Alonso and Juan. Don Luis's suspicions that his daughter is out to meet one of these men seem well founded, and he tells her he is going to punish her treachery, whereupon Juana calls on Pedro Girón to save her. They decide to take the lady home and continue their fight later. Leonor and Beatriz are waiting for Juana to come home accompanied by the five men, and are enjoying the prospect of seeing her figuratively covered with confusion, and literally with mud, both as the result of her evening's escapade. Luis addresses her as Beatriz and says he is going to kill her, thus forcing her to reveal who she is. She hastens to say that it was curiosity, not love, which prompted her to want to see the new loved one of Pedro "por quien mi opinión y fama se ha echado tanto a perder". Pedro says he will show her his beloved, if she will give him her hand, whereupon he announces that Juana is and always has been the one he loved. They all learn that the whole thing has been "cuento de Hernando". Alonso and Juan congratulate Pedro. Juana has the following to say:

Es verdad, razón tenéis,
Y ya tan humana estoy,
Que por lo mucho que gano,
Si ahora estima mi mano,
Con el alma se la doy.

To Beatriz, she says:

. . . No me digas nada;
Que harto has hecho con no hablar,
Con mirarme y con callar.
Si te reñí enamorada,
Desde hoy te disculparé;
Que ya conozco mejor
Las fuerzas que tiene amor,
Después que me enamoré.

Leonor and Hernando now reciprocate and the latter ends the play:

Yo lo creo . . . Y estos son
Los milagros del desprecio.

A general comparison of the Moreto and Lope plays reveals much in common between the two. There are three lovers in each play, Carlos, Bearne, and Fox finding counterparts in Pedro, Alonso, and Juan in Lope's play. Diana, Cintia, and

Laura are represented by Juana, Beatriz, and Leonor, while Polilla and Hernando play very much the same part in the two plays. The two pages in *Los milagros del desprecio* are not found in Moreto nor can Don Luis be said to be the counterpart of the Count of Barcelona.

A more detailed comparison brings us to examine the similarities and differences in the characters who are matched, generally speaking.

Both Carlos and Pedro are represented, at the beginning of the respective plays, as being very much in love, in fact helplessly in love, with women on whose hearts no impression seems to be made by any of the various suitors. In the case of Carlos, however, the object of his love does not know of his love for her. They both put themselves in the hands of another, in each case the *gracioso* of the play, but in *El desdén con el desdén*, Carlos is not simply the blind follower of Polilla as Pedro is of Hernando. Polilla is of great help to him, but in the last analysis, Diana is brought around, not by the wiles and tricks of Polilla alone, but by being worsted by Carlos himself in a fair battle of being beaten "at her own game". Carlos comes into direct and frequent contact with Diana, whereas Pedro sees Juana but once, when he reviles her for her cruelty, before the end of the play.³⁴ There is entirely lacking between Pedro and Juana that subtlety of wit which stands out in the relations between Carlos and Diana. Both lovers win out in the end, but Pedro does so entirely as the result of Hernando's deception and thru no wit nor ability of his own. Pedro is very kindly disposed toward Juana when he thinks of her following him in the mud and darkness,³⁵ but Hernando does not have to resort to the drastic means which Polilla uses on Carlos in the garden scene when it is all Carlos can do not to look at Diana. Carlos is, in every way, a much more important character, a stronger character than Pedro. He stands out in relief, not only in this play of Moreto's, but as a type seldom met in any of the plays of the entire period. The importance of Bearne and Fox is about the same in Moreto as Alonso and Juan in Lope, but in the latter work they are real rivals of Pedro, while in *El desdén con el desdén* they are friends of Carlos and all three are working toward the same end, by joint agreement.

³⁴ *Los milagros*, Act II, scene iv.

³⁵ *Los milagros*, Act III, scene xv.

Diana and Juana seem, on the surface, to be the same type, the woman scornful toward the attentions of the opposite sex. Both are made to revise their ideas on the subject of love, and the method consists of their reaction toward being scorned and being made jealous. But, Juana wants back the power to charm Pedro as soon as she thinks that she has lost it, while Diana, at the first show of Carlos' indifference, vows that she must make him susceptible to her charms only to punish him with a disdain far exceeding his which has wounded her. And, the difference between her and Juana lies in the psychological development which Moreto employs in making Diana risk all in her determination to "go her lover one better", and in her being unmistakably defeated "at her own game". The simple fact of being scorned and feeling jealous suffices to change Juana, just as arbitrarily on the part of the author as her first attitude is arbitrary. Diana has arrived at her attitude as the result of study and her honest convictions, and there is nothing arbitrary in the change which takes place in her. It is carefully and naturally developed.

A comparison of the two characters is not complete without calling attention to their own words.

Diana:

Casarme y morir es uno.³⁶

Juana (to her uncle on the subject of men):

Sí, hago;

Y tanto, que si estuviera
Fundada en ellos mi vida,
Gustosamente homicida
De mi propia vida fuera.³⁷

Diana:

¿Cómo se puede casar
quien sabe de amor el riesgo?³⁸

Juana:

Peligros no prevenidos
A culpas suelen llegar . . .
Antes debe las del gusto
Huir por no tropezar.³⁹

³⁶ *El desdén*, Act I, scene vi, p. 193.

³⁷ *Los milagros*, Act II, scene ii, p. 240.

³⁸ *El desdén*, Act I, scene vii, p. 196.

³⁹ *Los milagros*, Act II, scene i, p. 240.

Diana:

¿Qué es esto que sucede?
 ¿Yo he podido ser tan necia
 que me haya hecho este desaire?

. . .

Yo he de enamorar a este hombre,
 Si toda el alma me cuesta.⁴⁰

. . .

¿Qué es lo que pasa por mí?
 Tan corrida estoy, tan ciega,
 que si supiera algún medio
 de triunfar de su soberbia,
 aunque arriesgara el respeto,
 por rendirle a mi belleza,
 a costa de mi decoro
 comprara la diligencia.⁴¹

Juana:

¿Qué es esto, imaginación!
 ¿Por qué causa te desvelas?
 ¿Y en mi propio ser anhelas
 Ahora jurisdicción?
 Dueño soy de mi intención,
 Y soy la misma que fuí,
 Y quiero poner aquí
 Límites a mi deseo;
 Contra mí misma peleo,
 Defiéndame Dios de mí.
 ¿Que quiera yo no pensar,
 Y que me falte el poder?
 ¿Qué quietud puedo tener
 Sin dejar de imaginar?
 ¿Que me pudiera olvidar
 Tan presto un hombre! ¡Ah, traidor!
 Engañoso fué tu amor.
 ¿Qué es esto? Estoy reprobando
 El pensar, y estoy pensando.
 ¡Incurable es mi dolor!
 No quiero admirarme yo
 De que a su dama dijera
 Que tengo yo cabellera
 Y dientes atados, no;
 Pero, ¿que tan presto halló
 Mujer tan a su medida?
 ¿Que tan del todo se olvida
 Quien tanto supo querer?
 Aquí es donde he de perder
 La paciencia con la vida.⁴²

⁴⁰ *El desdén*, Act II, scene iv, p. 224.

⁴¹ *El desdén*, Act II, scene v, p. 228.

⁴² *Los milagros*, Act III, scene i, pp. 244-245.

Juana:

(¡Cielos, que reviento ya!
Salgan pedazos de vida
Del corazón a buscar
Nuevos modos de vengar
Un alma tan ofendida.)
¿No soy la misma que fui,
Cuando aquel hombre adoraba
Las piedras que yo pisaba?
¿Qué defetos halla en mí,
Que me aborrece y desprecia?⁴³

Diana:

¿Qué es éste, dureza mía?
Un volcán tengo en mi pecho.
¿Qué llama es ésta, que el alma
Me abrasa? Yo estoy ardiendo.⁴⁴

¿Fuego en mi corazón? No, no lo creo;
siendo de mármol, ¿en mi pecho helado
pudo encenderse? No, miente el cuidado;
pero ¿cómo lo dudo, si lo veo?
Yo deseé vencer, por mi trofeo,
un desdén . . .
No admire, pues, mi pecho lo que pasa;
que quien quiere encender un edificio
suele ser el primero que se abrasa.⁴⁵

Juana:

Mira que soy
Mujer y estoy afligida,
No por no verme querida,
Sino despreciada.⁴⁶

Diana:

Amor, la furia detén,
pues ya mi pecho has postrado;
que en él este hombre ha labrado
el desdén con el desdén.⁴⁷

El Amor, como deidad,
mi altivez ha castigado;
que es niño para las burlas
y dios para los agravios.⁴⁸

⁴³ *Los milagros*, Act III, scene v, p. 245.

⁴⁴ *El desdén*, Act III, scene vi, p. 259.

⁴⁵ *El desdén*, Act III, scene vii, p. 261.

⁴⁶ *Los milagros*, Act III, scene v, p. 246.

⁴⁷ *El desdén*, Act III, scene viii, p. 263.

⁴⁸ *El desdén*, Act III, scene x, p. 269.

¿Dónde me llevá el loco desvarío
de mi pasión? Yo estoy muriendo, Cielos,
de envidias y de celos;⁴⁹

Pues el príncipe ha de ser
quien dé a mi prima la mano,
y quien a mí me la dé
él que vencer ha sabido
el desdén con el desdén.⁵⁰

Juana:

Luego ¿nunca habéis tenido
Otra dama? . . .

Es verdad, razón tenéis,
Y ya tan humana estoy,
Que por lo mucho que gano,
Si ahora estima mi mano,
Con el alma se la doy.⁵¹

The above comparison of the evolution of the two women only strengthens the contention that Moreto is not greatly indebted to Lope for his Diana.

Adolf Schaeffer,⁵² in pointing out those ideas in Moreto's play which coincide with other plays, says that the idea of the three rival lovers and the clever servant who is the tool of his master come from *Los milagros del desprecio*. As to the first, the three lovers in *El desdén con el desdén* are, in the sense that they are all in love with the same lady, rivals, but there the analogy ends, for, with Lope, the three are not banded together as friends to overcome Juana's scorn of men. Rather, they all but fight a duel over her. As to the second idea, there is more in common between the two *graciosos*, Polilla and Hernando, than between any other elements in the two plays. Both, with an identical feeling for the situation in which their masters find themselves, and which the latter are unable to realize because of being so much in love, undertake, with a sure sense of being successful, to bring the ladies in question to terms. They both consider themselves doctors in so doing and both gain access to the innermost feelings of the ladies, thus having absolute control of the entire situation. With Moreto, however, Polilla does not do everything. He gets his master started and then the two work together. Pedro,

⁴⁹ *El desdén*, Act III, scene xiii, p. 271.

⁵⁰ *El desdén*, Act III, scene xiii, p. 273.

⁵¹ *Los milagros*, Act III, scene xix, p. 249.

⁵² *op. cit.*, p. 159.

with Lope, does nothing himself to further his case and is only partly aware of how Hernando is proceeding. Polilla is just as important as Hernando, but not to the extent of weakening the character of Carlos, as Hernando overshadows Pedro. The following comparison will show Moreto's indebtedness to Lope for his character:

Polilla:

(In answer to Carlos' question,
¿Cómo ha de ser?)

Verbigracia:

¿viste una breva en la cima
de una higuera, y los muchachos
que en alcanzarla porfían,
piedras la tiran a pares;
y aunque alguna se resista,
al cabo, de aporreada
con las piedras que la tiran
viene a caer más madura?
Pues lo mismo aquí imagina.
Ella está tiesa y muy alta;
tú tus pedradas la tiras;
los otros tiran las suyas;
luego, por más que resista,
ha de venir a caer,
de una y otra a la porfía,
más madura que una breva.
Mas, cuidado a la caída,
que el cogerla es lo que importa;
que ella caerá, como hay viñas.⁵³

Hernando:

(In arguing to Pedro that there
is a remedy for his case)

La experiencia universal
Del hombre tiene poder
Sobre toda comezón;
Y Dios no me quita a mí
Que pueda curarte a tí,
Aunque en poca estimación.
¿No has visto al blanco tirar
Muchos cazadores diestros,
Que pudieran ser maestros
De otros, y no acertar;
Y llegar un cojo y manco,
Y poner sin gallardía

⁵³ *El desdén*, Act I, scene i, pp. 178-179.

A tiento la puntería,
Y dar en medio del blanco?
Pues así pienso yo ser;
Que aunque otros hayan tirado,
Quizá daré, afortunado,
En el blanco, sin saber.⁵⁴

Polilla:

Cuidado, que va apuntando
la varita de los celos;
úntate muy bien las manos
con aceite de desprecios;
no se te pegue la liga . . .
¡Al aceite, que traen liga!⁵⁵

Hernando:

Pues, pajaritos, a fe
Que habéis de dar en la liga.⁵⁶

Polilla:

. . . (el emplasto de ramas
pone por madurativo.)⁵⁷

Hernando:

(El primer emplaste es éste
De la cura que he de hacer.)

. . . Industria mía.
Por aquí se ha de guiar
La cura; que en despreciar
Está la primer sangría.⁵⁸

En el no tener amor
Todavía está en sus trece.
Pero la has de ver seguir
Tus pasos de puro amante,
O yo he de ser ignorante,
O en la demanda morir.⁵⁹

Polilla:

¡Zape!
Aún está verde la breva;
mas ella madurará,
como hay muchachos y piedras.⁶⁰

⁵⁴ *Los milagros*, Act I, scene iii, p. 236.

⁵⁵ *El desdén*, Act III, scene v, pp. 252-253.

⁵⁶ *Los milagros*, Act I, scene v, p. 237.

⁵⁷ *El desdén*, Act II, scene ii, p. 209.

⁵⁸ *Los milagros*, Act I, scene vi, p. 237.

⁵⁹ *Los milagros*, Act I, scene xii, p. 238.

⁶⁰ *El desdén*, Act II, scene v, p. 228.

Señores, si esta mujer,
viendo ahora este desprecio,
no se rinde a querer bien,
ha de ahorcarse como hay Credo.⁶¹

Hernando:

Porque si el desdén no gasto
Con este segundo emplasto,
Tengo de dejar con asma
El pecho desta cruel.⁶²

Polilla:

Toma si purga, señor;
no hay en la botica emplasto
para las mujeres locas
como un parche de mal trato.⁶³

Hernando:

La purga ha empezado a obrar.⁶⁴

Polilla:

Señor, buena va la danza.⁶⁵

Hernando:

Linda va la cázolada.⁶⁶

Any conclusion to be drawn, based on the comparison and discussion given, cannot be in agreement with those who maintain, as quoted above, that *El desdén con el desdén* is simply Lope de Vega's *Los milagros del desprecio*. Nor is it possible to agree with those who say there is absolutely no point of contact between the two plays. The inclination is to go a bit further than Alonso Cortés (see note 30) and call the contact more than slight, and to agree with Schaeffer (see note 22) that the idea of the servant, or rather *gracioso*, seems to be inspired by Hernando in *Los milagros del desprecio*. Even at that, the inclination is to agree with Fitzmaurice-Kelly (see note 29) and consider the point debatable—at least until after examining the other suggested plays.

⁶¹ *El desdén*, Act III, scene iv, p. 248.

⁶² *Los milagros*, Act II, scene ix, p. 242.

⁶³ *El desdén*, Act III, scene xii, pp. 270-271.

⁶⁴ *Los milagros*, Act I, scene xvi, p. 239.

⁶⁵ *El desdén*, Act I, scene viii, p. 202.

⁶⁶ *Los milagros*, Act III, scene xvi, p. 248.

CHAPTER IV

LA HERMOSA FEA, Lope de Vega

The play suggested by the greatest number of critics, after *Los milagros del desprecio*, is *La hermosa fea*, also by Lope de Vega. This play was produced in Valencia, prior to April 26, 1632.⁶⁷ It was printed in 1641.⁶⁸

In 1838⁶⁹ Don Eugenio de Ochoa wrote that Lope de Vega used the same idea in *La hermosa fea* as in *Los milagros del desprecio*, thus making it possible that Moreto was influenced by both plays.

Puibusque⁷⁰ mentions this play among others dealing with the same struggle.

Schack⁷¹ gives it equal importance with *Los milagros del desprecio* in influencing Moreto.

Carolina Michaelis⁷² gives the play mention, among several others, as dealing with the same idea as *El desdén con el desdén*.

Klein⁷³ gives the play the next place after *Los milagros del desprecio* as a model for Moreto's play.

Schaeffer⁷⁴ mentions an important point in common between the two plays, which will be discussed later.

Alonso Cortés⁷⁵ rejects the play among those suggested as influencing Moreto.

Fitzmaurice-Kelly⁷⁶ includes the play among those given the credit as being models for Moreto.

The first act of *La hermosa fea*⁷⁷ finds Ricardo, Prince of Poland, representing his secretary, Lauro, in the palace of Estela, Duchess of Lorena, with whom he is very much in love. The latter is very beautiful, but vain of the fact, and scornful

⁶⁷ Hugo A. Rennert, op. cit., p. 43.

⁶⁸ Found in the *Parte veinticuatro* of Lope's plays, Zaragoza, 1641. La Barrera y Leirado, op. cit., p. 449.

⁶⁹ op. cit., p. 249.

⁷⁰ op. cit., p. 230.

⁷¹ op. cit., p. 355.

⁷² op. cit., p. 258.

⁷³ op. cit., p. 445.

⁷⁴ op. cit., pp. 158-159.

⁷⁵ op. cit., p. 21.

⁷⁶ op. cit., p. 274.

⁷⁷ *Biblioteca de autores españoles*, Vol. XXXIV, tomo 2, Madrid, 1855, pp. 349-365.

toward suitors. Ricardo, thru his servant, Julio, sends a note to Celia, saying he has been unable to call on her, but will do so on his return from Spain, and he has purposely told her that Ricardo, who has seen Estela, unobserved by her, finds her ugly. When Estela is told this she swears vengeance. Otavio, Ricardo's friend, has brought it about that the latter is arrested, as Lauro, for a supposed theft of jewels from his master before he left for Spain, and the Duquesa, interested in Ricardo and also attracted to Lauro, keeps him and Julio in her palace. Ricardo feels that the course of pretending not to be aware of Estela's charms, and representing himself as another, will be the best way to have success in his suit. In the second act, Estela has Ricardo, as Lauro, write to Ricardo, enclosing a picture of herself and saying that she did see him and is much in love with him and wants him to return to France. In exchange for this confidence to Ricardo, she has him tell her who his lady is, because of whom he stole the jewels, and she is jealous when he says, "Celia". Estela intends to treat Ricardo with great scorn after she is sure of his love, and thus get vengeance for his not finding her beautiful. A letter comes from Ricardo pardoning Lauro for the theft, and asking him to come to him, as he is ill just outside the city on his way from Spain. It is planned that Ricardo shall be made jealous of Lauro when he comes to talk with Estela at the grating that night. Celia also asks Lauro to talk with her that night while Ricardo does so with Estela, and he promises to do so if Otavio, who is in love with Celia, will permit it.

The third act finds Otavio representing Lauro and pouring forth his love to Celia while Ricardo, as himself, talks with Estela, who, jealous of Lauro's attentions to Celia, sends for him. Ricardo returns to her as Lauro, while Otavio pretends to be Ricardo to Celia. The next morning Estela and Celia quarrel, the latter saying that Lauro talked with her the whole time the night before. Ricardo, as Lauro, suggests that Ricardo be called by order of her council, the apparent intention being to marry him, and then, to get her revenge on both him and Celia, to step up and take Lauro. When Ricardo comes, Estela, addressing him as Lauro, asks where Ricardo is, to which he replies that he is Ricardo, as Otavio and Julio testify. He then has to admit his deception; Estela accepts him and Celia and Otavio are pledged.

The similarity between these two plays consists in the methods employed to make the ladies in question fall in love. But the latter have very little in common. Estela's scorn comes from her great vanity from the very first, whereas Diana feels as she does after having thought it all out coldly. When their vanity is wounded, Diana's in a much subtler way than Estela's, they are very much the same. Estela, on learning that Ricardo thinks her ugly, decides to keep Julio, Ricardo's servant, to help her avenge herself on him. She says:

Déjame, Celia, pensar
 Cómo le pueda obligar
 Para que me tenga amor;
 Que una vez enamorado,
 Con la risa y el desprecio
 Quedará de aqueste necio
 Mi sentimiento vengado.
 Que no hay venganza que sea
 Más discreta y más gustosa
 Que hacerle querer hermosa
 Quien le ha parecido fea.
 Así de aqueste enemigo
 Vengarse mi agravio piensa,
 Porque de la misma ofensa
 Se ha de sacar el castigo.⁷⁸

This is exactly Diana's purpose in making Carlos fall in love with her. But, whereas Diana is overcome in a fair struggle of disdain met with disdain, Estela is made to fall in love with Ricardo, not as the result of having been called "ugly" by him, but because, as Lauro, he pleases her. She is tricked, purely and simply, and the only reason that Ricardo wins her in the end is that she fell in love with him as Lauro. By no means does she fall in love with him for the very fact of his indifference, as is the case with Diana and Carlos. The psychological struggle and development of Diana is entirely lacking in Estela.

Ricardo, as the counterpart of Carlos, is bolder and surer of himself thruout than is Carlos. Everything is on his side. He has Julio and Otavio to help him, and by representing himself to Estela as someone else has a double advantage. He is always more desirous of making Estela fall in love with him than he is successful in convincing us of his love for her. His

⁷⁸ *Le hermosa*, Act I, scene iv.

vanity equals hers, and, in this respect, he and Carlos have nothing in common. On this point, Schaeffer says:

Das brutal siegesbewusste Auftreten Ricardo's in der letzten Scene contrastirt sehr unvorthailhaft mit dem zartfühlenden Benehmen des Carlos am Schlusse des Moreto'schen *El desdén con el desdén*.⁷⁹

Julio, as the servant of Ricardo, simply does what he is told and can in no sense be considered as influencing Moreto in the character of Polilla.

Celia, in Lope's play, and Cintia in Moreto's are very much alike, and play the part, found in many plays, of being willing in the end to accept at the suggestion of the leading lady of the play any of the men available.

The "point in common" mentioned by Schaeffer⁸⁰ and alluded to above is that apparent indifference to its charms impels human nature to overcome that indifference at any cost and then take sweet revenge. This is exactly the case with Diana and Estela, but the assertion is further made that they are both caught in their own net. This is true with Diana, but not the case with Estela, as has been argued above.

Moreto may have been influenced by this play in the scene where Carlos finds Diana's singing, if not bad, not worth listening to. This, with the idea that Estela and Diana have, in the beginning, of avenging wounded vanity, seems to be all that the two plays have in common.

⁷⁹ op. cit., Vol. I, p. 127.

⁸⁰ op. cit., Vol. II, p. 159.

CHAPTER V

LA VENGADORA DE LAS MUJERES, Lope de Vega

The next play, in the order suggested, is *La vengadora de las mujeres*, by Lope de Vega, found in the *Parte décimaquinta* of Lope's works, Madrid, 1621, and also in a *tomo comprensivo de sus comedias*, Brussels, 1649.⁸¹

Fernández-Guerra y Orbe⁸² says of this play:

El verdadero modelo, et trabajo de Lope que utilizó infinito para su cuadro, fué *La vengadora de las mujeres*.

Fitzmaurice-Kelly⁸³ lists it first among those possibly influencing Moreto's play.

Carolina Michaelis⁸⁴ says that the play which is most like *El desdén con el desdén* is *La vengadora de las mujeres*.

Schaeffer gives the real point of contact between the plays.⁸⁵

Narciso Alonso Cortés agrees with Fernández-Guerra y Orbe in calling *La vengadora de las mujeres* the real model for the Moreto play.⁸⁶

*La vengadora de las mujeres*⁸⁷ shows Laura, at the court in Bohemia, telling her brother, Arnaldo, that she has made up her mind, after much study, to become the champion of her sex. He tries to convince her that men were intended to be the lords of the universe, but she says to him:

Yo quiero vengar, si puedo,
Agravios, de aquí adelante,
De mujeres, pues lo soy,
Y que este nombre me llamen.⁸⁸

Julio acts as door-keeper for Laura, who is conducting school for Diana and Lucela on the subject of the hateful qualities of men. Alejandro and Augusto are announced as having come to court Laura. Arnaldo is anxious to have his sister treat

⁸¹ Barrera, pp. 444-450.

⁸² op. cit., *Discurso preliminar*, p. 23.

⁸³ op. cit., p. 274.

⁸⁴ op. cit., pp. 258-259.

⁸⁵ op. cit., Vol. II, p. 158.

⁸⁶ op. cit., p. 21.

⁸⁷ Based on the text of the *Biblioteca de autores españoles*, Madrid, 1873, Vol. XLI, tomo 3, pp. 507-525.

⁸⁸ *La vengadora*, Act I, scene i, p. 509.

them well but she will not even look at them, her argument being as follows:

Quien mira piensa;
Quien piensa, admite; Y no hay mujer ninguna
Que si mira, no admita.⁸⁹

Lisardo, who is really Federico, Prince of Transilvania, has decided on the way to disguise himself at the court, and thus be in a better position to win Laura in competition with Augusto and Alejandro. He has Julio introduce him as a Spaniard who, hearing of Laura's fame, wishes to present her with some books. She is well impressed with him at first sight, causing Julio to be very much astonished when she says of Lisardo "qué buen talle". When he reads the names of some of the books he brings her, dealing with "excelencias del hombre", she tells him that she hates men. She decides that he can help her in her library and gives him a room in the palace. Otavio, Lisardo's servant, thinks it pure madness to try to overcome a woman with such a hatred of men, and with two rivals. Lisardo insists that his position in the palace will give him the advantage he needs.

In the second act, Laura, at her brother's insistence, promises to choose between Augusto and Alejandro, but says they must first take part in a tourney, and also write a book in praise of women. Alejandro has confided in Lisardo and asked his help in winning Laura. He has been to a witch who gave him a ribbon which, on touching the forehead of Laura, will make her love him (Alejandro). Lisardo tries it on Julio. Laura, in a soliloquy, admits that she has fallen in love with one beneath her station, but that she will die rather than tell it. Diana and Laura talk about falling in love and both admit that they have. Laura asks whom Diana loves, and when she says "Lisardo", flies into a rage, saying that she said she was in love simply to "verle el alma", calls her "traidora", and says never to mention her love again. Julio, all in favor of Alejandro, announces that the tourney is arranged and that Lisardo is to write the book. Lisardo tells Laura of a Spanish prince who is secretly in love with her and is to take part in the tourney, and he asks her for a favor for him, which she gives him in the form of a blue ribbon. She takes this opportunity to ask him if he is in love with Diana,

⁸⁹ *La vengadora*, Act I, scene x, p. 512.

thus revealing her jealousy of her; he denies this. Lisardo tells Otavio to have everything ready for him to enter the tourney, with blue colors, and also to be ready himself to represent a prince of Portugal, acting as his second.

In the tourney, in the third act, a knight in white, who is Laura herself, has been the most successful, and after her, Lisardo, as the "blue knight". Diana is the only one who suspects the identity of the "white knight". Otavio tells Laura who Lisardo is and she, to be sure that he loves her, leads him on to the point of feeling just sure enough of her to be worried. Diana and Lucela, who have been faithful pupils in "aborrecer a los hombres", now want lessons in "quererlos", and both write notes to Laura asking her permission to love Alejandro and Agosto, respectively. Julio is in great distress because he finds himself in love with a man, Alejandro, because of the bewitched ribbon, and Lisardo gives him a remedy. Arnaldo is ready for the decision to be made, and says that, in the absence of both the "white" and "blue" knights, Alejandro, coming in third, is the lucky one. Lisardo steps up as the "blue knight" (proving the same by the blue ribbon from Laura) and Agosto, thinking to get ahead of him, says he is the "white knight", whereupon Laura tells them all that she was that one herself. Alejandro objects first that Lisardo has not written the required book, and he replies that he presents Laura as a living book on feminine praise; he then objects that Lisardo, acting as his go-between, betrayed him, which Lisardo answers by saying that he did use the ribbon as he had promised to do, but on Julio instead of Laura. Arnaldo offers Diana and Lucela, respectively, to Alejandro and Agosto, and Laura ends the play, saying:

Yo me he rendido, Senado;
Y pues vivir no es posible
Sin hombres, y yo me caso,
No pierda *La vengadora*
De las mujeres, pues tanto
Cuanto aborrecerlos quise,
Tanto los estimo y amo.⁹⁰

Examination of this play shows the outside structure to be very much the same as that of *El desdén con el desdén*. Arnaldo, Laura's brother, plays the counterpart of the Count of Barcelona, Diana's father. The three suitors for Laura's

⁹⁰ *La vengadora*, Act III, scene xix.

hand, Lisardo, Alejandro, and Augusto, correspond to Carlos, Bearne, and Fox. Laura represents Diana, and Diana and Lucela represent Cintia and Laura, respectively. It may be said that Otavio and Julio, together, have some of the qualities of Polilla.

Before taking up the comparison of the individual characters of the two plays, the following episodes, common to both plays, should be noted. Both Diana and Laura are urged by their father and brother, respectively, to make a choice among their suitors. They resist the attentions of men as the result of much reading and the conviction that their sex is not treated fairly in the world. Both Carlos and Lisardo, the latter only as a pretext, are brought to court by the fame of the ladies who refuse to marry. Alejandro and Augusto, just as Carlos, Bearne, and Fox, agree to let the one who can win the lady have her and to woo her without ill feelings toward each other. Both Carlos and Lisardo realize that in order to be successful they must resort to different means from those employed by the other suitors. Carlos confides to Polilla in the third scene of the first act, as follows:

He de seguir otro camino
de vencer un desdén tan desusado.
Ven, y yo te diré lo que imagino,
que tú me has de ayudar.

Lisardo tells Otavio that his method in wooing Laura will be:

Yo disfrazado, porque en Laura veo
Ingenio que no puede ser vencido
Sin amor, sin industria y sin vestido. (Act I, vi.)

The device of different colors, each with a special significance, is used in both plays. In *El desdén con el desdén* a game is played with colored ribbons, and in *La vengadora de las mujeres* the same idea is brought out in the description of the knights and their costumes in the tourney. Also, in both plays, the time for the decision of the ladies comes, and we are in suspense until the very end to know how each is to succeed in winning the husband she wants, admitting having previously been wrong in scorning men.

After Lisardo and Carlos announce that their methods are to differ from those used by their co-suitors, the two cease to have much in common, aside from the fact that they are very

much in love with the ladies in question. Lisardo makes a very good first impression on Laura and has no need of taking a defensive attitude, such as Carlos does, to pay Laura "in like coin". The only time the two come together in anything like a clash is in the tourney where Laura wins over him, but, at the time, he does not know that it is she. Lisardo has no way of being sure, as Carlos does thru Polilla, that Laura is really in love with him. Even after she knows who he is, thru Otavio, and leads him on, he is not at all sure of her. Lisardo's "method" of being disguised and in close contact with Laura works only because she happens to fall in love with him. And she does this for the simple reason that he pleases her and not because of any ingenuity on his part. The two have little in common because Lisardo's task is much simpler than is Carlos' and he has no need of so much resourcefulness. The "industria" which he expects to employ is not the same sort as that used by Carlos. It is used on Julio and on the other suitors, as his task is rather to clear the way of the latter, than to overcome Laura in open combat "at her own game".

Alejandro and Agosto have less to do in the play than Bearne and Fox and are willing to resort to means which the latter do not, in the attempt to win Laura. In the end, however, they seem as well pleased with Diana and Lucela as Bearne and Fox are with Cintia and Laura.

The one point in common, already noted, between Diana, of *El desdén con el desdén*, and Laura, in *La vengadora de las mujeres*, is that the conviction of both, that men are not to be believed in their amorous outpourings and should, therefore, be scorned, comes from much reading and study on the subject. They are both perfectly willing to give their reasons and support them with arguments. With that, the real resemblance ceases between the two characters. Laura, intent on being the avenger of her sex, changes her mind on the subject, not because Lisardo "goes her one better" along the same line—which we find the case in *El desdén con el desdén*, but for the simple fact that she does fall in love with him. Her dignity and vanity are not in the least offended by Lisardo. Her task is much the same as Lisardo's, altho they work independently to clear the way of the other suitors. She enters the tourney, in the first place, to keep them from winning her.

Laura's jealousy of Diana in *La vengadora de las mujeres* is more violent than Diana's of Cintia in the Moreto play; but it is evident from the time when she first falls in love with Lisardo, whereas jealousy is practically a last resort in Diana, brought on by her ultimate effort to *rendir* Carlos, in which effort she is irretrievably caught in her own net. There is in Laura none of the spirit of Diana, which is well summed up in her own words: "He de enamorar a este hombre, si toda el alma me cuesta." A few passages are given below in which the two ladies express themselves in somewhat the same way.

Diana (both admit being in love to themselves):

¿Fuego en mi corazón? No, no lo creo;
siendo de mármol, ¿en mi pecho helado
pudo encenderse? No, miente el cuidado;
pero, ¿cómo lo dudo, si lo veo?

Yo deseé vencer, por mi trofeo,
un desdén; pues si es quien me ha abrasado
fuego de amor, ¿qué mucho que haya entrado
donde abrieron las puertas al deseo?

Deste peligro no advertí el indicio,
pues para echar el fuego en otra casa
yo le encendí, en la mía hizo su oficio.

No admire, pues, mi pecho lo que pasa;
que quien quiere encender un edificio
suele ser el primero que se abraza.⁹¹

Laura:

¿Qué es aquesto? Lisardo se ha atrevido
A rendir mi opinión libre y gallarda,
Y aflígeme el amor porque se tarda;
Que es tirano que aflige resistido.

Síguele el corazón, y convencido,
Rendido esfuerza lo que al fin aguarda,
Y aunque resista, el alma se acobarda,
Y enferma la razón, se da a partido.

Mas yo, que con mi espíritu peleo,
Defiendo mi razón con mi disculpa;
Y cuando ya se rinde mi entereza,
Antes quiero a las manos del deseo

Morir del mal, por encubrir mi culpa,
Que buscar el remedio en mi flaqueza.⁹²

⁹¹ *El desdén*, Act III, scene vii.

⁹² *La vengadora*, Act II, scene xi.

Diana:

Pues, ¿qué he de hacer ¡ay de mí!
para enmendar este daño,
que en vano el pecho resiste?
El remedio es confesarlo.
¿Qué digo? ¿Yo publicar
mi delito con el labio?
¿Yo decir que quiero bien?
Mas Cintia viene, el recato
de mi decoro me valga;
que tanto tormento paso
en el ardor que padezco
como en haber de callarlo.⁹³

Laura:

¿Quién me dijera que yo,
Aunque es ley de Dios, amara
A mi enemigo, y buscara
El veneno que me dió?
Quien menos lo imagino
Es al fin quien me ha rendido,
Y mayor venganza ha sido
Que un hombre tan desigual
Me ocasione a tanto mal
Como por él me ha venido
.

Seré, por más que me ofenda
Amor, causándome enojos,
Rendida sin dar despojos,
Fortaleza sin mudanza,
Deseo sin esperanza,
Y amor con vista y sin ojos.
¿Cómo podré defender
De las mujeres los nombres,
Si de parte de los hombres
Amor me quiere poner?
Diligencias puede hacer,
Pero no me ha de rendir;
Porque si un preso sufrir
Puede un tormento, y negar,
Yo sabré amar y callar,
Y a más no poder, morir.⁹⁴

⁹³ *El desdén*, Act III, scene ix.

⁹⁴ *La vengadora*, Act II, scene ix.

Later, she changes her mind and says (Act III, scene xiv) :

. . .
 Defenderlas es razón;
 Yo las quiero defender;
 Mas no dejar de querer
 Al hombre; que sin el hombre
 Aún no está seguro el nombre
 Desto que llaman mujer.

Diana, in *La vengadora de las mujeres*, plays a more active part than does Cintia in the other play. She yields to Laura less gracefully than Cintia does to Diana.

The part of the *gracioso* is lacking in the Lope de Vega play. As has been suggested above, Julio furnishes a distracting element for the play, but he has no responsibility in the outcome of the play, either from the standpoint of Laura or Lisardo, tho he is interested in the fact that she is getting over her dislike for men. Otavio helps his master, but he contributes no ideas nor suggestions as to how to overcome the scorn of Laura. It cannot, then, be suggested that Moreto received any hint for Polilla from this play.

By way of summary, the resemblance of *El desdén con el desdén* to *La vengadora de las mujeres* seems to be limited, first to the general structure of the two plays, the juxtaposition of the characters; and, secondly, to the fact that the heroines' initial dislike of the opposite sex is the result of study. They then diverge widely. A great struggle, full of good psychology and character development, takes place in *El desdén con el desdén*, while, in the other play, the "avenger of her sex" early falls in love, admits it to herself, and sets about to be rid of all suitors except Lisardo. The element of jealousy, found in both plays, is handled in each in a different way, as has been pointed out. If, as Fernández-Guerra y Orbe believes, this play of Lope's is the real model for Moreto, the latter is not greatly indebted to Lope de Vega, for, at most, he may be said to have found the stage already set with a group of characters, and a certain situation among them; but his method of working out the situation in the masterpiece he has left us has, surely, nothing to do with this play suggested. There is much more in common between Moreto's piece and Lope's *Los milagros del desprecio*, by the existence of the characters Polilla and Hernando, and by the fact that there is a struggle in which *desprecio* copes with *desprecio* and is overcome in the end.

CHAPTER VI

CELOS CON CELOS SE CURAN, Tirso de Molina

The next play to be considered in this connection is *Celos con celos se curan*, by Fray Gabriel Téllez (El maestro Tirso de Molina), (1571?-1648).⁹⁵ The play is found in the *Parte cuarta de las comedias del Maestro Tirso de Molina*, recogidas por Don Francisco Lucas de Ávila, sobrino del autor, año de 1635, Madrid. A manuscript of the play, *con censuras de 10 de diciembre de 1625* is in the Biblioteca Nacional.⁹⁶

Altho none of the critics feels that Moreto is indebted greatly to Tirso for *El desdén con el desdén*, several of them mention this play, among others, as dealing with the same subject.

Klein,⁹⁷ speaking of *El desdén con el desdén*, includes *Celos con celos se curan* among the "Vorlage-Stücke von ähnlichem Motiv".

Schack, after asserting that Moreto must have gotten the first idea for his work from Lope's *Los milagros del desprecio* and *La hermosa fea*, continues:

Ausserdem scheint ihm noch Tirso's *Zelos con Zelos se curan* gegenwärtig gewesen zu sein.⁹⁸

Carolina Michaelis, altho feeling that there is more resemblance between Lope's *La vengadora de las mujeres* and *El desdén con el desdén*, includes *Celos con celos se curan* among those plays "sobre el mismo asunto".⁹⁹

Alonso Cortés¹⁰⁰ rejects the play among those suggested as influencing Moreto.

*Celos con celos se curan*¹⁰¹ finds César in love with Sirena, who does not want his close friend Carlos to know about it. Carlos, however, complaining to César that he is keeping something from him which is not in their agreement as friends,

⁹⁵ Fitzmaurice-Kelly, op. cit., p. 261.

⁹⁶ Paz y Melia (A.). *Catálogo de las piezas de teatro que se conservan en el Departamento de Manuscritos de la Biblioteca Nacional*, Madrid, 1899, No. 563.

⁹⁷ op. cit., Vol. XI, Part I, p. 412.

⁹⁸ op. cit., Vol. III, p. 355.

⁹⁹ op. cit., p. 258.

¹⁰⁰ op. cit., Prólogo, p. 21.

¹⁰¹ Based on the text of the *Biblioteca de autores españoles*, Vol. V, Madrid, 1850, pp. 364-380.

tells him all about it and makes him swear secrecy. Sirena and Diana appear, and the former tells César that he will have to choose between her and Carlos, and that a sign of his love for her will be to give up his friendship for Carlos. César gets word of the death of his nephew, making him Duque de Milan. When Sirena hears this, she decides to make him jealous, saying "*que celos causa le den de amarme más*", for she does not want people to think she favors him because of his new fortune. For this purpose she decides on the "*necio presumido*" Marco Antonio, and sends her congratulations to César by him, giving him a "*banda de diamantes*", which had been César's, to wear. She tells him, in the presence of Gascón, César's servant, that she congratulates César simply to be polite.

César, at the suggestion of Carlos, after Marco Antonio has come with the message from Sirena and said that he was her lover, decides that only those who love go to the trouble of making people jealous, and he decides to ask Narcisa to pretend to be his lady. Narcisa is in love with Alejandro, but having at the time a little disagreement with him, she agrees to help César when he tells her his story. While he is at her house Sirena comes. César's greeting is most formal, and he leaves with Alejandro. Narcisa tells Sirena of her new love and shows her a diamond which César gave her which had been Sirena's, and the latter expresses her despair to her cousin, Diana.

In the third act, we find Sirena telling Narcisa that César's new love can't be real, that he is seeking alleviation from his love for her, and that such artificial alleviation never satisfies. Narcisa asks her why she is so concerned and Sirena retorts that Narcisa is taking what she won't have. Gascón comes to announce the coming of César and Carlos. Sirena decides to have him locked up so that César cannot know she is there, and then to hide and listen to the conversation between Narcisa and César, which she is sure will confirm her suspicion that their love affair is only pretense. Narcisa feels envious of Sirena as does César of Alejandro. Their conversation makes Sirena overcome her suspicions and come out of hiding to tell César that she has only been trying his love for her and did not intend for it to go so far. He is unmoved by her pleas. Sirena now intends to marry Marco Antonio

out of spite, but Alejandro, seeing the situation in a better light, suggests that he and she pretend to be in love, going on the assumption that "Celos con celos se curan". She agrees that this is a better idea. They come to tell Narcisa that they are to be married, and things go so far as "darse las manos" when Narcisa interferences and takes Alejandro. César comes out of hiding and claims Sirena. Gascón, after two hours of imprisonment, comes out, complaining of the mosquitoes, gives them his blessing, and after Carlos testifies to the worth of his plan that "celos con celos se curan", asks for the "vitor" and closes the play.

There is, in the play, not a single episode in common with any in *El desdén con el desdén*. The similarity between the plays is limited entirely to the general idea of meeting "scorn" with "scorn", "jealousy" with "jealousy", in concentrated form. The struggle, the conquering of the heroine "at her own game", which was found to be lacking in the plays thus far compared with *El desdén con el desdén*, is here the "raison d'être" of the play. The general plan of *Celos con celos se curan* is not the same as *El desdén con el desdén*. César corresponds to Carlos, Sirena to Diana, and these are the only characters with counterparts in each play. César overcomes Sirena by making her more jealous than she tries to make him, while Carlos so far outdoes Diana's disdain that there is no comparison between the two. César's method, since he is dealing with ordinary jealousy, is more blunt and uninteresting than is Carlos', who has a subtler thing to deal with, and a much cleverer subject. Sirena already loves César, to the extent of being jealous even of Carlos. When he is made Duque, she does not want people to think "interés" plays any part in her relations with him, and to make sure that he cares much for her, she hits on the idea of making him jealous, to which passion she is so susceptible. In *El desdén con el desdén* Diana is an entirely different person, intent only on conquering Carlos' indifference in order to punish him afterwards, and she is caught in her own net.

Any influence of *Celos con celos se curan* on Moreto in his *El desdén con el desdén* cannot be said to have come from the general plan of the play, nor from any of the individual characters. To repeat, the resemblance between the two plays lies in the underlying struggle which takes place in both plays, but worked out in entirely different ways.

CHAPTER VII

DE COSARIO A COSARIO, Lope de Vega

De cosario a cosario, by Lope de Vega, is found in the nineteenth "Parte" of his works, Valladolid, 1627. It is also included in the *Tomo comprensivo de seis de sus comedias*, Brussels, 1649.¹⁰² The date of composition of the play is placed between 1618-1621.¹⁰³

Fitzmaurice-Kelly¹⁰⁴ mentions *De cosario a cosario* among the plays suggested as having influenced Moreto.

Alonso Cortés rejects the idea of similarity between the two plays.¹⁰⁵

Schaeffer¹⁰⁶ gives the similarity between the plays as being "die gegenseitigen Bestrebungen der Liebenden, sich durch Eifersucht zu stacheln".

The first act of *De cosario a cosario*¹⁰⁷ finds Don Juan, a wealthy widower, in Madrid with his friend Fernando, who is in love with Lisarda, who does not show him much favor. Juan is warned by Fernando that people will be after his money, and to be careful, which care he exercises on Celia, whom they meet on the street, and who, being attracted by Juan's appearance, asks him to buy her some gloves. He says that is not one of the things his memorandum on how to act in Madrid permits him to do. Celia feels rebuffed and bribes Mendo, Juan's servant, to bring the latter to her house that night. Lisarda, told by Lucindo and Teodoro, two gallants, that Fernando has been talking to Celia on the street, becomes very angry, and when Fernando presents Juan, she shows him much favor. At Celia's house that evening, Juan and Celia flatter each other, each thinking he is deceiving the other. He is warned by Fernando to be careful and Inés warns Celia.

In the second act Lisarda upbraids Fernando for neglect of her since the arrival of Juan, and he tells her that Juan

¹⁰² Barrera, op. cit., pp. 446, 450.

¹⁰³ Milton A. Buchanan, *The Chronology of Lope de Vega's plays*, University of Toronto Studies, 1922, p. 21.

¹⁰⁴ op. cit., p. 274.

¹⁰⁵ op. cit., p. 21.

¹⁰⁶ op. cit., p. 159.

¹⁰⁷ Based on the text of the *Biblioteca de autores españoles*, Vol. XLI, tomo 3, pp. 484-505.

is in love with Celia. On hearing Celia's name she is sure that it is Fernando who is in love with Celia. She sends him for Juan, whom she tells, after hearing him say that neither of them is in love with Celia, that there is a lady in the city who loves him. Later she goes, veiled, to call on him and tell him that she loves him, and while she is there Fernando comes. Aided by Juan, she makes up an explanation for her presence to the effect that she saw two women enter his house and was prompted by jealousy to come. Fernando is a little suspicious of both Juan and Lisarda as they go away together, promising to be friends. Celia has been unable to *rendir* Juan and decides to use jealousy, by having Teodoro play the part of her lover. Mendo tells Celia of the beautiful woman to whom Juan is engaged, that his father-in-law is much disturbed at his attention to Celia, and that now that she belongs to another, there is nothing for him to do but marry, as was his intention even tho he no longer loves the first woman. Celia refuses to give up and sends Inés to Juan saying that she is ill because of his jealousy and to send her a bandage. Mendo remarks that Juan, tho swearing he is not in love, sends her a *liga de oro*. Juan makes the same pretense and Celia sends him a *cadena de oro*. He then goes to see her and they both pretend to faint. Trebacio, representing Juan's future father-in-law, arrives and reviles Juan, taking him away. Celia says, "Celos, celos, yo me rindo".¹⁰⁸

In the third act, Mendo, acting as doctor, decides that the fact that Juan has felt an impulse to give Celia money shows that he is in love. Celia, to get even with him, decides to have Teodoro pretend to be Anastasio de Palermo, whom she is to marry. Juan goes to her house and both admit to each other that they do not care for the persons they are to marry, and are about to come to an agreement when Juan, to test her further, pretends to recall a loan of 2,000 ducats which he cannot repay to his father-in-law and so must marry. Celia, who is wealthy, promises to get the money for him, but when he goes after it with Fernando, whom he has told that he has conquered Celia, the latter has decided to continue to make Juan jealous and says that since Anastasio is to be the master of her estate, she cannot let him have the money. Juan tells Trebacio immediately that he is ready to marry his daughter,

¹⁰⁸ *De cosario*, Act I, scene xxvi.

Angela, and it is arranged that a double wedding shall take place that night at Juan's house, he to marry Angela and Celia, Anastasio. Fernando finds Lisarda writing a note of abuse to him for neglect of her due to his friendship for Juan. He tears up the note and leaves, saying that he wants her to be as jealous as she has made him be. They soon make up and Fernando asks her to represent Angela in the wedding that evening, which she agrees to do. She and Juan decide to be in love whether the marriage is pretended or not and are about to join hands when Celia, almost dying of jealousy, interrupts, saying that she has done everything simply to pique Juan; he admits the same and accepts the heart offered without the ducats. Fernando and Lisarda marry, and Mendo and Fabio marry Inés and Elisa respectively.

The real point of contact between *El desdén con el desdén* and *De cosario a cosario* is in the fact that, in both plays, the courted ladies are worsted "at their own game". Both Diana and Celia are scornful of men, but Celia is a coquette and unscrupulous, with an eye to the value of money. In this latter characteristic Don Juan is a match for her. She is attracted to Juan at first sight, and her vanity being wounded by his being on his guard, she decides on using jealousy as her method of conquering him. In this, she and Moreto's Diana are alike. When she chooses Teodoro to make Juan jealous, she says "Rendirle, Teodoro, deseo"¹⁰⁹ which strongly reminds one of her counterpart's repeated vow. Whereas in *El desdén con el desdén*, Diana is brought around to fall in love with Carlos by a gradual, persistent, unrelenting campaign, in *De cosario a cosario* Celia is already in love, tho not admittedly so, and when she gets Juan where she wants him, starts over again to make him jealous. Juan, who is up to the same trick as Celia is, falls in love in spite of himself, unable to "play with fire without being burned". He is tricked at his own game, but in the end tricks Celia by her own methods. In Moreto's play, Carlos from the first is in love with Diana, campaigns for her love, is only once almost tricked by her, but retrieves himself most effectively and never allows us to lose our respect for him as Juan does when he decides, with Lisarda, to be in love with her. This seems contrary to his avowed friendship for Fernando. Juan has a little assist-

¹⁰⁹ *De cosario*, Act II, scene vi.

ance in Mendo, who reminds us of Polilla by using a few Latin phrases and acting the part of the doctor to decide whether Juan is in love, and in Trebacio, but not at all in the same sense that Polilla helps Carlos. Both Celia and Diana have to save the situation in the end. Lisarda and Fernando have no counterparts in *El desdén con el desdén*. Lisarda, scornful toward Fernando's love, falls in love with Juan, but is perfectly willing in the end to marry Fernando.

The point of the play is shown in the title "De cosario a cosario", which is amplified by Don Juan when he says, after Celia has promised to be his, "con esto, Celia, verás que de cosario a cosario solo se ahorra".¹¹⁰ By "esto" he refers to the fact that he accepts her heart but not her money, the idea being much the same as we mean by "honor among thieves", found in the proverb "de cosario a cosario no se pierden sino los barriles", which is explained as one which "enseña que los de una misma clase no se suelen hacer daño".¹¹¹ Just as Celia and Juan belong to the "misma clase", and the former is conquered when she would conquer, Diana and Carlos are matched, with the same result to Diana. In this consists the similarity of the two plays, altho the characters themselves are not alike.

¹¹⁰ *De cosario*, Act III, scene xv.

¹¹¹ *Diccionario enciclopédico de la lengua castellana*, compuesto por Elias Zerolo, Miguel de Toro y Gomez, Emiliano Isaza. Vol. I, Nueva edición, Paris.

CHAPTER VIII

LOS DESPRECIOS EN QUIEN AMA, Pérez de Montalbán

Los desprecios en quien ama, by Juan Pérez de Montalbán (1602-1638),¹¹² is found in the *Comedias de los más célebres autores*, Amsterdam, 1726.¹¹³ It was produced on October 22, 1625.¹¹⁴

Klein¹¹⁵ includes *Los desprecios en quien ama* among the "Vorlage-Stücke von ähnlichem Motiv wie *El desdén con el desdén*".

Carolina Michaelis mentions the play among others dealing with the same subject as Moreto's play.¹¹⁶

Alonso Cortés rejects the play as having no relation to *El desdén con el desdén*.¹¹⁷

In the first act¹¹⁸ we find Alberto, Duke of Florence, appointed guardian by her late father, of his cousin Claudia, and charged with finding her a husband. He is in love with her, but she, piqued at his authority over her, makes him stay away under pretext that his coming would cause gossip. In order to find out whether she has a lover, he disguises himself as Juan Manrique, appears at Claudia's estate, representing himself as pursued by Alberto for having killed the traducer of his sister, is promised protection and appointed secretary to Claudia. Alberto is supposed to be in Florence where he wrote Claudia a letter asking her whether Federico, Duke of Ferrara, who seeks her hand, will be acceptable to her. Federico, in order to know whether she is as beautiful as report makes her, comes incognito to her estate and bribes Yepes, Alberto's servant, into letting him be a lackey along with himself, under the name of Fabio. Laura, Claudia's

¹¹² Fitzmaurice-Kelly, op. cit., p. 260.

¹¹³ Barrera, op. cit., p. 268.

¹¹⁴ Rennert, op. cit., p. 338.

¹¹⁵ op. cit., Vol. XI, Part I, p. 412.

¹¹⁶ op. cit., p. 258.

¹¹⁷ op. cit., p. 21.

¹¹⁸ Based on the text of *Comedias de Juan Pérez de Montalbán*, Valencia, 1782. *Los desprecios en quien ama* is No. 7 in the collection. There is also a volume of Pérez de Montalbán *Comedias*, con licencia, Sevilla, sin fecha, containing this play. Both volumes are in the Ticknor-Barton collection of the Boston Public Library. For another outline of the play consult: Bacon, G. W., *The life and dramatic works of doctor Juan Pérez de Montalbán*, *Revue Hispanique*, 1912, pp. 111-115.

sister, is afraid that Alberto will find out that she is harboring a fugitive from justice, whereupon Claudia puts the matter before Alberto (as Juan) and shows him the letter he wrote her. He almost forgets that he is secretary and has to be reproved for his affectionate language to Claudia.

In the second act, both Federico and Alberto suspect each other's identity. Claudia confesses to Juan—Alberto—that she preferred Alberto for a husband, but says that on hearing of his engagement to a Hungarian lady she became so jealous that she refused to see him. He decides to test her and makes love to Laura, who gives him a ring. At this Claudia flies into a passion and orders him away, saying that she has had a letter from Alberto, who knows Juan's whereabouts. Federico, in order to know whether Juan is Alberto, writes a note to Claudia to be delivered by Juan and thinks that if his suspicions are true, Juan will not deliver the note. He is mistaken for Claudia reads the note aloud and learns that Federico is disguised as a servant in her house and wishes to speak with her. Juan is now the one to fly into a passion and he tears up the note.

Claudia, altho in love with Juan, is so put out at the supposed love of Laura and Juan that she reproves her sister and orders Juan to leave that night. Laura, finding that Juan is deceiving her about the possession of the ring, which Claudia has returned to her and which Juan says he still has and wants to keep, accuses him of treachery and will have nothing more to do with him. Federico sends to Florence to find out whether Alberto has left and learns that he is with Claudia. Yepes tells Claudia that Alberto is coming, very angry, that very day. She confesses her love to Juan and tells him to flee for his life. Federico discloses Juan's identity and asks Claudia to choose between them, which she does, in favor of Alberto, and Federico and Laura are satisfied with each other.

The comparison of *Los desprecios en quien ama* with *El desdén con el desdén* reveals nothing really in common between the two. The Montalván play has a title which is misleading. If there were more of the element of "desprecio" in the play, it would have something in common with Moreto's. Claudia shows no particular "desprecio" toward Alberto. She is moved rather by jealousy all the way thru, and Alberto employs the same means. Furthermore, Claudia already pre-

fers Alberto to her other suitors, but is piqued by the rumor of his engagement to another. When she falls in love with Juan, it is a good thing for Alberto that the two are identical. He does nothing by way of making her fall in love with him, except increase her love for him by his attentions to Laura. Claudia chooses between Alberto and Federico, in the end, but she is not at all driven as is Diana. Her original scorn toward her suitors in general is overcome by the fact of falling in love and not that Alberto has met her on her own ground and defeated her. Nor has her original feeling any motivation as has Diana's; it is purely arbitrary on the part of the author.

Only in the most general sense, in that two women who do not favor their lovers in the beginning are brought around to being in love in the end, can it be said that these two plays are even similar. Jealousy, which plays but an incidental part in *El desdén con el desdén*, is the only means common to both, and the element of *desdén*, which is the keynote of Moreto's play, is negligible in *Los desprecios en quien ama*.

CHAPTER IX

A LO QUE OBLIGA EL DESDÉN, Francisco Salado Garcés

The play *A lo que obliga el desdén* is found in the thirty-fifth *Parte, Comedias nuevas escogidas de los mejores ingenios de España*, con licencia, año 1671, Madrid.¹¹⁹ There is a question as to the authorship of the play. Klein¹²⁰ attributes it to Rojas Zorrilla, as does also Señora Michaelis.¹²¹ Alonso Cortés¹²² considers the play as that of Francisco Salado Garcés (flourished 1643)¹²³ and, whereas Klein and Señora Michaelis suggest similarity with *El desdén con el desdén*, Alonso Cortés rejects the play as having nothing in common with the Moreto work. La Barrera, quoted above, bases his judgment that the play is by Salado Garcés on the closing lines:

Con que, Senado prudente,
Acabará la comedia;
Si los defectos que tiene
Perdonáis, como entendido,
Del poeta, pues pretende,
Siendo alfombra a vuestras plantas,
Mostrar sus afectos siempre;
Que si se juzgan *Salados*
Merecerán mil laureles. (p. 236.)

The play is number six in the collection and, on the index page, is attributed to Francisco de Roxas. On turning, however, to the play itself, the name of Francisco Salado Garcés appears below the title.

The first act of *A lo que obliga el desdén*¹²⁴ finds Aurora, Marquesa de Mantua, in love with Fadrique, nephew of the Pope, whom she raises to high position and favor, but who does not return her love. When suspicion seems strong against Fadrique for having killed a man, Aurora is forced to imprison him, but soon releases him at the suggestion of her cousin, Clavela, who recognizes him as the original of a picture she has taken from Estela, who also loves him. Clavela im-

¹¹⁹ Barrera, op. cit., p. 352.

¹²⁰ op. cit., p. 412.

¹²¹ op. cit., p. 258.

¹²² op. cit., p. 21.

¹²³ Cejador y Frauca, op. cit., p. 184.

¹²⁴ Based on the text of the thirty-fifth *Parte*, above-mentioned, pp. 191-236.

mediately begins to think up a ruse which she carries out by appearing at court as Enrique, a love-sick Frenchman, delivering a letter as from Clavela, expressing the latter's regret at having to return home. Aurora's suitors, Carlos and Astolfo, are jealous of Fadrique's return to favor, and the latter, appointed by Aurora to be Enrique's (Clavela's) companion, prevents Astolfo from stabbing Aurora in her sleep. The dagger is left in his hand and Aurora thinks he has intended to kill her, and since it is a second offense, she decides to send him off to Rome, altho reluctantly. Enrique (Clavela) has told Fadrique of having seen his picture and being very much attracted to him.

In the second act, Aurora is prevailed upon by Carlos, Enrique, and Astolfo—the latter to avert suspicion—to pardon Fadrique, which she does. Enrique (Clavela) tells Fadrique that Aurora loves him, Enrique, to the extent of having given herself to him. Carlos interrupts as they are about to resort to swords. When Aurora hears Fadrique sing a love-song, her curiosity to know whom he loves makes her say that she, too, is in love and will show him the object of her affections. Just as she draws a curtain, behind which is a mirror, Clavela, dressed as a woman and heavily veiled, appears and proves very attractive to Fadrique. In her jealousy, not knowing who Clavela is, she sends her into Enrique's room to wait until she is thru upbraiding Fadrique, and by this time Clavela is attired as Enrique. The act ends with Aurora's ordering a thoro search of the premises for "*la mujer*".

The third act still finds Aurora disdainful of Carlos and lamenting her unrequited love for Fadrique. Clavela, as Enrique, exhorts Carlos to show more determination in his suit and unwillingness to accept defeat. A meeting is arranged for Carlos with Aurora that evening. Fadrique fails to understand the advice given Carlos by Enrique in the light of what he has told him about Aurora and himself. Clavela, as the veiled woman, sends a note to Fadrique to meet her that night. Redondo, the servant, is supposed to be on guard outside the door where the interview is taking place. He falls asleep, but walks about in his sleep and puts out the lights, so that when Aurora appears, she stumbles over Redondo, who in his fright pretends first to be Leonor, Aurora's friend, and then to be Fadrique, and Aurora declares her love for him.

Astolfo and Carlos come in, the latter relieving Astolfo of a gun. Aurora calls Leonor, who is with Clavela and Fadrique. Everything must now be explained, and after reviling Clavela for the part she has played, Aurora is content to accept Carlos for his "fineza", leaving no further obstacles in the way of Fadrique and Clavela.

The rôle of disdain in this play is practically synonymous with indifference. The disdain of Fadrique for Aurora's love is a passive sort, into which no positive effort enters. The same may be said of the other example of disdain, that of Aurora toward Carlos. This is but a minor, if not almost negligible, feeling in Aurora, overshadowed by her love for Fadrique. Then, too, her resentment, which is almost grief at lack of reciprocation, and her jealousy are much more vehement than any feeling of disdain which she has for Carlos. He wins her in the end, not so much by any effort he has been exhorted to make, as by simply being the "next best" when she finds that she cannot have her choice.

The point of the play seems to be shown in these words of Aurora's:

¡Qué desdén! (Aparte)

Argos he de ser segundo
por incurrir, y saber
este prodigio escondido,
hombre, demonio o muger . . .
Porque advierta en su escarmiento
a lo que obliga el desdén.¹²⁵

When she would vent her fury on Clavela because of jealousy, she calls our attention to her desire to go to any length to avenge Fadrique's disdain, not on Fadrique himself, but on the one who stands in her way.

The situations found in *A lo que obliga el desdén* and *El desdén con el desdén* are not initially the same, nor does their development bring them any closer together. Neither are the characters, in any sense, counterparts. It would, perhaps, be possible to conceive of a play by the title given this one by Salado Garcés which might have a great deal in common with the Moreto play. Examination of the play itself reveals nothing to be suspected as influencing *El desdén con el desdén*.

¹²⁵ *A lo que obliga*, Act II, p. 222.

CHAPTER X

EL DESDÉN VENGADO, Lope de Vega

El desdén vengado was published first in the *Parte diez y seis de Comedias nuevas y escogidas de los mejores ingenios de España*, Madrid, 1662. It is here attributed to Rojas Zorrilla, but the existence of the autographed manuscript in the Osuna collection, "con fecha de 4 de Agosto de 1617", establishes the play as Lope de Vega's.¹²⁶

Señora Michaelis Vasconcellos¹²⁷ gives *El desdén vengado* as "sobre el mismo asunto" as *El desdén con el desdén*, altho she attributes the play to Rojas.

The first act of *El desdén vengado*¹²⁸ finds Celia interested in her many suitors only for what she can get from them. Among these latter are Roberto, Feniso, and Lucindo, the latter a count and loyal follower of Rugero, king of Naples. Lucindo receives less favor from Celia than the others because he is lacking in worldly goods. The king takes Tomín, Lucindo's servant, into his confidence, and at his suggestion gives him 4,000 *escudos* for Lucindo, who, turning them over to Celia and receiving her favor immediately, thinks she loves him, altho Tomín warns him that it is all *milagros del dinero*. Celia's father, Evandro, is anxious for her to make a choice of her suitors for a husband.

The king knows that Lisena's love is unrequited and that someone loves Lucindo whom he does not love. He does not, however, know for sure that Lucindo is the object of Lisena's love, until Leonardo, Lucindo's friend, has the king hide while he tells Lisena that Lucindo has been thrown from a horse and killed. She then reveals her love for him, not caring who knows it, and the king hears her, comes out and offers his love again, which she rejects in her grief. Leonardo tells the king that her grief will not last. He sends for Lucindo and asks him to remain in hiding for six days, the reason to be learned later. The king offers Lisena the title to the Principado de

¹²⁶ Barrera, op. cit., pp. 434-452.

¹²⁷ op. cit., p. 258.

¹²⁸ Based on the text of *Obras de Lope de Vega Carpio*, publicadas por la Real Academia Española, Madrid, 1913, Tomo XV, Comedias novelescas, pp. 309-438.

Bisiñano, which she refuses, saying she intends to take the veil. Lucindo goes to Celia and prevails on her to let him hide in her house, to which she agrees after being given another 4,000 *escudos*. She finally promises to become Lucindo's wife if he will promise to be silent until she is pleased to release him from his vow, and he promises. In the meantime, she arranges with Roberto, in the hearing of Lucindo, to marry him, and when Lucindo is surprised and worried, she asks him if he would like to be her husband, to which he replies, by way of getting even with her, that he would have to have the permission of the king, since she is not a noble woman. This last remark makes her angry.

Lisena receives formal offering of the king's hand, but again refuses, whereupon he sends for Lucindo, who comes but will not speak, writing that, having been in hiding in his cellar, he caught cold which deprived him of speech. The king offers 10,000 *ducados* to the one who will cause Lucindo to talk again, but at Leonardo's suggestion, qualifies it by saying that whoever tries to cure him must first deposit 10,000 ducats, and if he fails, will forfeit his money. Celia tells her father that she is responsible for Lucindo's silence and, with an eye to having the 20,000 ducats, sends her father to the king to say that his daughter has great skill and can cure the count. She has Roberto and Feniso go to the palace with her, half-way promising each to marry him when she has gotten the money. Tomín tells his master what Celia's intention is and, for the first time, Lucindo talks, but, to Tomín's disgust, reiterates his love for her. However, when she comes, he refuses absolutely to talk. Lisena feels that he is pretending, and asks to try her hand at making him talk, whereupon the king puts up the sum; she commands him to speak, which he does, asking her to marry him. Roberto and Feniso each give up claim to Celia to the other, and she is left out entirely, also losing her 10,000 ducats, the accumulation of the amounts given her by Lucindo, plus the amount from the sale of the jewelry given her by admirers. The king is satisfied in his having tested Lisena to the utmost. He gives the money to Tomín, and the *estado* offered Lisena to Lucindo.

Any similarity between *El desdén con el desdén* and *El desdén vengado* is limited to a casual glance at the titles of the two plays. The *desdén* of Celia in the latter play is rather

interés and has nothing in common with the *desdén* of Diana, and it is this latter quality which is punished in her in the end. In both plays there are three suitors, but in Lope's play they are held at bay for mercenary reasons alone, and for no reason such as Diana gives. In both plays there is a father desirous of having his daughter marry, but he plays a most incidental part in *El desdén vengado*. Tomín is an excellent buffoon and has a lot of worldly wisdom, but it is Leonardo who assumes the responsibility which is given Polilla in the Moreto play. No episodes of the two plays are at all alike. The plan of both is different, and the only situation in common is the fact that Lucindo and Carlos, in the beginning of the plays, are in love with women who do not favor them, altho the reasons for the disfavor in each case are most divergent. Celia, being in love with no one at any time in the play, disdains Lucindo because he is poor, whereas Diana disdains Carlos along with all the rest because of conscientious scruples. It is only the initial situation that is common to the two plays. Once started, they each go their own way.

It seems impossible to agree with Señora Michaelis even to the extent that *El desdén vengado* and *El desdén con el desdén* are on the same subject, as quoted above. As already suggested, the gist of the Lope play is to show the reward of constancy as opposed to mercenariness. There is nothing of the matching of intellect nor the playing off of one character against the other, such as we find in the Moreto play. The two plays have nothing at all essential in common.

CHAPTER XI

EL PERRO DEL HORTELANO, Lope de Vega

El perro del hortelano is found in the eleventh *Parte* of Lope's works, Madrid, 1618; also in the twenty-fifth *Parte* of the *Comedias escogidas de los mejores ingenios de España*, Madrid, 1666. It appears also as a *suelta* under the title of *La condesa de Belflor*, attributed to Moreto.¹²⁹

Puibusque¹³⁰ includes *El perro del hortelano* among other plays of Lope de Vega "qui offrent des combats analogues" to *El desdén con el desdén*, altho he says that "*Dédain contre dédain est né des Prodiges du dédain*".

This play¹³¹ finds Diana, Countess of Belflor, very irate with her servants, who are unable to find out the identity of a man whom she saw leaving her palace, until one of her ladies-in-waiting, Anarda, tells her that Marcela has a lover, the secretary of Diana, Teodoro. Marcela admits this and that the man in question was he, whereupon Diana promises to do all she can for the two. She, however, is attracted by Teodoro herself, and a feeling of jealousy toward Marcela makes her like him all the more in spite of the fact that the inequality in their stations would prevent marriage. She gives Teodoro to understand that he will some day have her favor, which arouses his ambition to become Count of Belflor, and speaks of Marcela in any but flattering terms, which causes him to turn away from Marcela.

In the second act, just as Teodoro feels sure of Diana, she tells him to go tell Ricardo that she has decided in favor of his suit, which makes him desperate so that he goes back to Marcela. Diana overhears the two speaking of her, after having made up and calling her "fea", "necia", and "cuitada".¹³² Her next step is to write Teodoro a note to ponder over about a woman of high rank and a man of low, which again gives him hope, to the extent of advising Marcela to marry Fabio, who pays her some attention. Teodoro accuses Diana of act-

¹²⁹ Barrera, op. cit., p. 431.

¹³⁰ op. cit., Vol. II, p. 230.

¹³¹ Based on the text of the *Tesoro del Teatro Español*, Ochoa, Paris, no date, Vol. II, pp. 214-247.

¹³² *El perro*, Act II, scene x.

ing like the "dog in the manger", whereupon she tells him to see no more of Marcela, and when he tells her that he and Marcela love each other, she strikes him in the face, drawing blood, and afterwards gives him 2,000 *escudos* to buy new handkerchiefs, keeping the bloody one herself.

The third act finds Ricardo and Federico insisting that it is a disgrace for Diana to be in love with her secretary, and they give Tristán money to kill Teodoro, which he promises to do. In the meantime he hits on the idea of having Teodoro pretend to be the long lost son of the Count Ludovico and is successful, so that Teodoro, being now a count, is told by Diana that they can marry. When Teodoro says that it is all a deception arranged by Tristán, she is ready to have the latter killed in order to keep the deception a secret, which he promises to do, and it stands. Ricardo gives Marcela a dowry to marry Fabio and Federico does the same for Dorotea and Tristán.

The characters in *El perro del hortelano* group themselves in much the same way as those of *El desdén con el desdén*. Diana, in the first play, is wooed by Teodoro, Ricardo, and Federico, counterbalancing Diana, Carlos, Bearne, and Fox in the second. Marcela is the counterpart of Cintia, Dorotea of Laura, Tristán of Polilla. Otavio, Diana's steward, and the Count Ludovico have no counterparts in the Moreto play.

Diana in both plays has the reputation of being opposed to marriage. Lope's Diana, has, in addition, a domineering, cross disposition, is most jealous, and plays, all told, the part of the "perro del hortelano" to perfection. Psychologically, both are well motivated, but each along different lines. Diana, in *El desdén con el desdén*, reminds us of her counterpart where she discounts Cintia's charms to Carlos, just as, in the Lope play, Diana more bluntly tells Teodoro of Marcela's defects. Another trick the two have in common is the following: Diana sends word to Carlos to tell Bearne that he is her choice, just as Diana, in *El perro del hortelano*, makes Teodoro tell Ricardo that she has decided in his (Ricardo's) favor.

Teodoro, looking on the practical side, wants to marry Diana—who is responsible for putting the idea in his head in the first place—simply to become the Count of Belflor, even tho he is in love with Marcela. He has nothing in common with Carlos.

Ricardo and Federico are not at all like Bearne and Fox. They have not been working with Teodoro, as Bearne and Fox do with Carlos, and they go so far as to make arrangements to have him murdered.

Marcela plays much more of a part than Cintia, in *El desdén con el desdén*. She is ready, in the end, however, to marry Fabio, altho we know that she loves Teodoro, just as Cintia is obliging to Diana in marrying Bearne. Marcela plays the part of a servant whereas Cintia is one of Diana's ladies-in-waiting.

Tristán has more in common with Polilla than any other character has with its counterpart in Moreto's play. He always sees the situation at a glance, offers a solution, and in the end is the one who brings about Teodoro's marriage with Diana. However, with these general tendencies, the resemblance ceases. His methods are purely deception, abrupt means to attain an end with nothing of the play on a knowledge of human nature, nor a subtle psychological development such as Polilla uses jointly with Carlos.

Polilla says, in the third scene of the third act, when Diana, resentful at being ignored in the festivities, says it is time to stop them:

Eso ya es rigor tirano;
Deja, señora, querer,
si no quieres; que esto es ser
el perro del hortelano.

It is Teodoro and not Tristán who accuses Diana of playing the part of the "dog in the manger".

El perro del hortelano has so little in common with *El desdén con el desdén* that it is impossible to agree with M. Puibusque even to the extent of saying that the two plays offer "des combats analogues", which is his assertion. The struggle in the first play is such as is indicated by the title, the idea of the "dog in the manger", and takes place between Diana's love for a man beneath her socially and her own vanity. Her love is increased by her jealousy when she sees Marcela enjoying Teodoro's love just after she herself has repulsed him. The struggle in *El desdén con el desdén* is not in Diana's heart, but between her and Carlos.

CHAPTER XII

LA DAMA MELINDROSA, Lope de Vega

La dama melindrosa, or *Los melindres de Belisa*, is found in the ninth *Parte* of Lope's works (Madrid, 1617, 1618; Barcelona, 1618) and is listed in the *Peregrino en su patria* of 1618. There is a modern *suelta* in the British Museum.¹³³

Puibusque¹³⁴ mentions the play with *La hermosa fea* and *El perro del hortelano* as dealing with the same conflict as *El desdén con el desdén*, even tho considering the real model of the latter to be *Los milagros del desprecio*.

In the first act of *La dama melindrosa*¹³⁵ Lisarda, mother of Belisa and Juan, has just come out of mourning for her husband and is reproved by her brother, Tiberio, for her devotion to her husband's memory. Eliso, unable to pay Lisarda what he owes her, includes in securities sent her two supposed servants: Felisardo—under the name of Pedro—who, thinking he has killed a man who was following Celia, his sweetheart, takes refuge at his friend Eliso's house; and Celia, who assumes the name of Zara. He does this to make Celia and Felisardo safe from arrest. Belisa's servant, Flora, falls in love with Felisardo, while Juan is attracted to Celia, causing the two to be jealous of each other. Tiberio and Lisarda remonstrate with Belisa, who is a most fault-finding person, trying to get her to choose a husband among her many suitors, but to no avail, as she has innumerable, and foolish, reasons for rejecting each one.

In the second act Belisa, in love with Felisardo, acts on Flora's suggestion that the two servants be branded, by way of getting her over her passion for a servant. Lisarda also has fallen in love with Felisardo and follows the advice of Tiberio to carry out only a fictitious branding, which infuriates Juan to the point of quarreling with his mother when she refuses to send Felisardo away, and swearing that Celia shall be his wife. Belisa, uncontrollably in love with

¹³³ Hugo A. Rennert y Américo Castro, *Vida de Lope de Vega*, Madrid, 1919, p. 497.

¹³⁴ *op. cit.*, Vol. II, p. 230.

¹³⁵ Based on the text of the *Tesoro del teatro español*, Ochoa: Paris, (no date) Vol. II, pp. 440-478. Also in *Biblioteca de autores españoles*, Vol. XXIV, Tomo 1 (Hartz. I of Lope) p. 317 seq., as *Los melindres de Belisa*.

Felisardo, pretends to faint as the result of a mosquito bite, so that he will take her in his arms when so bidden by Flora. Celia comes in at this point, and overcome with jealousy, makes him put Belisa down. She hears their conversation in which they use their real names instead of Pedro and Zara, and, fearful lest he will run away, since it appears that he is not the person she thought he was, has Carrillo forcibly put an iron collar and rod on him. Felisardo learns from Eliso that the man he attacked is getting well, but that it is not yet safe for him to come out of hiding.

Eliso, who at Lisarda's request has given her the two servants as her own, blames her for allowing them to be branded and ill treated. He is told by Carrillo that Felisardo has fallen in love with Belisa, whom he loves in spite of her faults, and he vows vengeance. He intimates that the servants are not who they seem to be, which makes Juan all the more determined to have Celia. Belisa, subject to pretended fainting spells, insists that no one can help her as much as Felisardo, whom she makes hold her hand. Celia, hidden during the interview, appears, and, thinking Belisa unconscious, reproves Pedro, who gives her a diamond which Belisa has put into his hand. Belisa, for revenge, accuses Celia of having stolen the diamond and orders Carrillo to beat her, which is prevented by the appearance of Juan. Lisarda tells Tiberio that, tired of the nonsense of her children, she has decided to marry Felisardo herself. He suggests that the marriage be a pretended one with a certain Felisardo, a nobleman whom Pedro (by which name they know Felisardo) resembles very much. Belisa arranges with Flora to put out the lights so that she can declare herself to Felisardo, feeling less embarrassed in the dark. This causes Belisa by mistake to declare her love to her mother. All try to approach the object of their affections, with the result that Celia talks to Flora and Felisardo to Tiberio. Tiberio's plan for the marriage is carried out, Felisardo appearing in the attire of bridegroom and Celia in like fashion to be the bridesmaid. At the same time, Eliso, with Juan, Prudencio (Celia's father), and a representative of justice appear, the latter to arrest Felisardo as Eliso's revenge. Belisa tries to prove that she is Felisardo's fiancée, which Lisarda denies, insisting that he is hers, when Celia steps forth and claims him. Juan tells Eliso to ask for

Belisa's hand. He does and is accepted. Flora and Carrillo make the third couple, and the mother, having given them the example, gives up all idea of really marrying and Belisa "da fin a sus melindres".

In *La dama melindrosa*, the conflict suggested by M. Puibusque is almost identical with that in *El perro del hortelano*, but it cannot be said to have anything in common with *El desdén con el desdén*. Eliso does not overcome the *melindres* of Belisa, which is the accomplishment of Carlos regarding Diana's *desdén*. They see practically nothing of each other during the whole play. Belisa falls in love with Felisardo and, once convinced that she cannot have him, she suddenly gets over being so particular and takes Eliso. Belisa, certainly, has not a single characteristic in common with Diana; they can in no sense be put in the same class. The play is very interesting and is unique in having a mother in it. Felisardo and Celia are the ones in whom we are most interested, and they have no counterparts in *El desdén con el desdén*. There is still less in common between this play and Moreto's than between the latter and *El perro del hortelano*.

CHAPTER XIII

LA BOBA PARA LOS OTROS Y DISCRETA PARA SÍ,
Lope de Vega

La boba para los otros y discreta para sí, another play by Lope de Vega, is found in the twenty-first *Parte* of his works, Madrid, 1635.¹³⁶ The date of the play is placed, tentatively, judging from the versification, between 1623-24.¹³⁷

Schaeffer¹³⁸ does not include the play in the list of those he gives as having much in common with Moreto's *El desdén con el desdén*, but he suggests, in discussing the Lope play, that:

Die Ausbrüche ihrer—Diana's—Eifersucht nach der Erzählung Alexander's errinern an diejenigen ihrer jüngeren Namensgenossin in Moreto's *El desdén con el desdén*.

The play¹³⁹ opens with Diana, come upon in the country by Fabio to tell her that her father, Otavio, Duke of Urbino, has died and left her as his heir instead of his niece, Teodora, who has always lived at his court and expected to be his heir. Diana, who has been brought up as a peasant by Alcino, has a feeling of belonging to a higher station in life than the one she knows. She is then prepared, when Camilo, one of Teodora's suitors, who is interested in becoming the Duke of Urbino, comes to take her to court where the Senate will decide between her and Teodora. Julio, Teodora's favored lover, and herself try to tell Diana to have nothing to do with men. Her attitude of being most ignorant and crude prevents them from being too jealous of her. She is advised by Fabio, whom she makes her secretary, that the only thing to do is to choose a husband. She sends him to find one, one whose appearance must please her and of whose fearlessness he is to be judge. He comes upon his old friend, Alejandro de Medici, brother of the Duke of Florence, tells him the whole story, and takes him to the palace in order that he and Diana may see each other.

In the second act of the play, we find Diana and Alejandro

¹³⁶ Barrera, op. cit., p. 447.

¹³⁷ Buchanan, op. cit., p. 22.

¹³⁸ op. cit., Vol. I, p. 156.

¹³⁹ Based on the text of the *Biblioteca de autores españoles*, Madrid, 1855, Vol. XXXIV, Tomo 2, pp. 523-540.

having nightly conversations in the garden, very much in love with each other. Julio, seeing Diana's chances for the dukedom increasingly better, decides to woo the latter, thus incurring the hatred of Teodora and Camilo, to the extent that the latter, who also has identical ambitions, and he quarrel. They are separated by Diana, who continues to pretend to be half-witted. Alejandro, as Octavio Farnesio, appears at court unrecognized by any but Fabio and asks for protection after having killed the husband of Porcia whom he loved and who was forced to marry. He describes her so vividly *de camisa* that Diana takes exception to it and departs calling him traitor. Teodora apologizes for Diana's lack of wit and tries to enlist Alejandro's aid in obtaining the ducal crown. He tells Diana who he is—she only having seen him at night, or *rebozado*, before—and that his story was made up and the picture of Porcia is none other than herself, seen at the *reja*. He gives her a letter proving who he is and also promising the help of the Duke of Florence, his brother. Teodora, Camilo, and Julio have been watching her, and when they ask her what the letter is about, she says that she is in need of troops to go to war with the Sultan who refuses her the possession of the Santa Casa.

In the third act, we find Diana raising troops at home for this campaign, and Fabio, dressed as a Turk, brings the message from the Sultan that he is ready to fight. She, herself, in armor, mounts a horse, appears before the assembled troops and tells them that altho the right to the crown has not yet been settled, her reign is to begin right away. She has told both Camilo and Julio previously that Alejandro has suggested each as a candidate for her husband, thus gaining their help. She then extends her hand to Alejandro as Duke of Urbino and has Teodora, Camilo, and Julio banished from the kingdom.

Since no claim is made that *La boba para los otros y discreta para sí* served Moreto as a model for his *El desdén con el desdén*, the only comparison to be made between the two plays is to be based on Schaeffer's statement, quoted above, that Diana, in the Lope play, reminds us of Moreto's Diana in the outbreak of her jealousy at Alejandro's story. On this occasion, Diana says:

¿Engañador habéis sido?
Guárdese toda mujer.

¡Hideputa, bellacón!
 ¡Cómo pintó por la senda
 La camisa de su prenda! . . .
 ¿Desos sois? No más conmigo.
 A buen tiempo os declararéis,
 Pues al de Parma me dáis
 Por capital enemigo.
 ¡Andáis engañar mujeres
 De noche por los jardines! . . .
 ¡Oh Ulises astuto!
 Váyase con Porcia Bruto.
 ¿Qué es lo que quiere a mí?¹⁴⁰

When Fabio remarks on her excited state, she says:

¿Qué queréis? No puedo más
 En viendo traidor estilo.

The only time that Diana of *El desdén con el desdén* gives vent to extreme jealousy is after Carlos has told her of his love for Cintia and extols her charms, to which Diana replies that she sees no such charms in Cintia and goes so far as to tell him that he has bad taste. In the above words of Diana in the Lope play, it is a question whether she is more impelled by her righteous sense of outrage at the professed actions of Alejandro, whom she does not take to be himself, but a new-comer, Otavio—just as he represents himself—or whether it is really jealousy that moves her. Inasmuch as she really is in love with Alejandro and does not take him for himself, any jealousy she might feel toward an unknown woman could not be very great. The idea gained from her words is, rather, that she is disgusted at Alejandro's actions, and her sense of justice makes her sound a warning to women against such deceivers. Her real jealousy is admitted afterwards when she sees Teodora with him while she is trying to enlist his aid on her side. This is the outcome, however, of Diana's distrust, in general, of Teodora. She would resent seeing the latter with any man, after all that Teodora has told her about men, and then not living up to what she preaches. This jealousy, then, is not because of Alejandro's story, and *La boba para los otros y discreta para sí* cannot be said to have had any influence on *El desdén con el desdén*.

¹⁴⁰ *La boba*, Act II, scene vi.

CHAPTER XIV

PARA VENCER A AMOR, QUERER VENCERLE, Pedro Calderón de la Barca

A play of Pedro Calderón de la Barca (1600-1681),¹⁴¹ *Para vencer a amor, querer vencerle*, is mentioned by Alonso Cortés,¹⁴² tho rejected as a model for *El desdén con el desdén*, and also by Klein,¹⁴³ who includes the play among those of "ähnlichem Motiv" as the Moreto play.

Para vencer a amor, querer vencerle is found in the *Teatro poético de 12 comedias nuevas de los mejores ingenios de España, séptima parte*, Madrid, 1654. It is also in the *Sexta parte de comedias del célebre poeta español don Pedro Calderón de la Barca*, Madrid, 1682.¹⁴⁴

The play¹⁴⁵ opens with César Colona very happy because his cousin, Margarita, has finally accepted his suit. He sends his friend, Carlos Esforcia, to arrange for a public festival and sends servants out to buy presents. Before they return, however, Margarita has told him that she likes him as a relative, but not in the way she should her husband, and appealing to his "nobleza", "valor", and "entendimiento", asks to be released and also requests that her father Ludovico not know that she is the one who is breaking the engagement. He acquiesces and leaves, with Celio, his servant, and Espolín, the *gracioso*, to go to war against the Protestants, with the Emperor Federico III, in the hope that he will soon be killed. Matilde, a noblewoman whose father, Baron de Momblanc, died in prison for his sympathies with the emperor, has pretended not to share those sympathies, but now that the emperor's army is there, she seeks the latter out and tells him how he can take the city. As she leads the men, her horse is killed and César saves her, carrying her to safety. The emperor, in recognition of this, wants to thank César, and just as he is pointed out by Matilde, he is seen to fall, wounded.

¹⁴¹ Fitzmaurice-Kelly, op. cit., p. 265.

¹⁴² op. cit., p. 21.

¹⁴³ op. cit., Vol. XI, part I, p. 412.

¹⁴⁴ Barrera, op. cit., pp. 689, 52.

¹⁴⁵ Based on the text of the *Biblioteca de autores españoles*, Hartzenbusch, Madrid, 1863, Vol. XII, tomo 3, pp. 165-185.

Celio is killed in the battle. The Baron of Brisac gives the emperor a letter found on him bringing felicitations from César, who will not let Espolín correct this, and gives his name as Celio of Mantua, wanting the news that he has died to reach Margarita.

Carlos, at the court in Milan, has risen much in the favor of the emperor, making the Baron of Brisac very jealous of him. The two are about to draw swords because César, at Brisac's taunt about being haughty, accuses the latter of being malicious, when the emperor interferes, taking the Baron aside for a reprimand and sending César to represent him in his audiences. Among the latter is Carlos, who recognizes César, and who has come with a letter from Margarita asking the emperor to ratify her claim to rule the state of Ferrara. César is anxious for the ratification to go thru, much to the astonishment of the emperor because César has asked the latter not to allow him to go to Ferrara, as he cannot go there until bidden by a lady. The emperor agrees on the condition that he as emperor may ratify her choice of husband, since her marriage to a prince of an enemy state would weaken his power. He decides to go to Ferrara, taking Matilde with him, who, banished from her own state, is living at the court in Milan. When Carlos returns, telling how a certain Celio at Milan had worked with zeal in favor of Margarita, she wants to know what sort of person he is, whereupon Carlos extols his good qualities, and she, after numerous trials, writes a letter asking him to come. When he does and she sees that Celio is César, even tho Matilde has already told her, when questioned about him, that she is in love with him, she is piqued. When he reaffirms his love for her, she tells him that altho his arguments are good, she cannot accept him and says that the way to get over being in love is to want to get over it.

César, seen by the people of Ferrara, is acclaimed as their duke, and the emperor is at first ready to believe Brisac that César is up to some treachery until the latter tells him the whole story of his relations with Margarita. The emperor urges him to go on with the lawsuit for the state, which was only suspended at Margarita's promise to marry César. He hesitates at first, but finally decides to go on with it, and it is decided in his favor. Matilde, on learning that Celio is César, Margarita's cousin, asks the latter to intercede with him for

her, as she has loved him ever since he saved her life. During all this time, César has been most cool, even rude to Margarita. She stops him to tell him about three things: first, to congratulate him on the outcome of the lawsuit; second, on winning the German Princess of Sustamberg, which is a fictitious story made up by Espolín without telling his master about it, and which has to be admitted by him as untrue; and third, to tell him that she is acting as intercessor to him for Matilde, whom he accepts, saying that Margarita makes a poor intercessor. This at first offends her and then causes her to plead with him. He quotes her words on a previous occasion to the effect that her arguments are good but that he cannot accept her, and then leaves her in spite of her telling him to wait. The emperor wants César to marry Matilde so that she will have a state to take the place of the one lost to her, but César puts him off. Ludovico and César come near to drawing swords because the latter says that Margarita does not love him and therefore his former promise of marriage to her no longer holds. The emperor makes them stop by threatening to have them each put in a tower. César defends himself saying that it is not right to go to the woman who hates him when there is one who loves him. Margarita testifies that she has given him occasion to scorn her, and Matilde that she has given him reason to praise her. Then, both César and Margarita testify to the fact that the best way to overcome love is to want to do so. The emperor is satisfied and Espolín ends the play.

In this play, we have César corresponding to Carlos in *El desdén con el desdén*; Margarita to Diana; Matilde to Cintia; Espolín to Polilla; and Ludovico, more or less, to the Count of Barcelona. The characters of the emperor, Carlos, and the Baron of Brisac have none to correspond to them in the Moreto play, as, in the latter play, we have Bearne and Fox with no counterparts in the Calderón play.

César takes on characteristics similar to Carlos only after he goes back to Ferrara, where, after declaring his love again to Margarita, from every standpoint trying to appeal to her, he, at first hesitatingly, takes the advice of the emperor to go on with the lawsuit, at the same time promising Margarita to try to forget her. He says to Espolín:

Vive Dios, que no ha de hallar
 Afecto en mí Margarita
 De amor.¹⁴⁶

which reminds us of Carlos' determination to pretend unsusceptibility to Diana's charms, and even to scorn them. In the garden scene of *El desdén con el desdén* Carlos gives Diana no satisfaction on the subject of her singing and explains his presence, saying:

Un yerro ha sido
 que solo enmendarse puede
 con no hacer más el delito.¹⁴⁷

and then leaving. César, after telling Margarita that it is true that he has resumed the suit for the rule of Ferrara, adds:

Pues ya lo sabéis;
 Si otra cosa no queréis
 Quedad con Dios.¹⁴⁸

César's method is much more blunt than Carlos', shown by the two speeches just given. We cannot have the admiration for César which is constantly Carlos' when he says things such as these:

Si es mi culpa el no pagar,
 De vos os podéis quejar;
 Que yo de vos lo aprendí.
 Y en fin, decidle, señora,
 Que no sois buen medio vos
 Para servirse de mí. (Act III, scene xv.)

His rudeness has much the same effect on Margarita that Carlos' *desdén* has on Diana, but Carlos carries his out more subtly and is more dignified about it. He is never sure that his method is absolutely working—until the very end—even tho he has been told by Cintia and Polilla that Diana is madly in love with him. With which we compare César's words to the emperor on the subject of how his "forgetting" is progressing:

Ya, señor, estoy más convalecido.
 Apenas despreciada
 De mí se vió esa fiera, cuando airada

¹⁴⁶ *Para vencer*, Act III, scene viii.

¹⁴⁷ *El desdén*, Act II, scene ix.

¹⁴⁸ *Para vencer*, Act III, scene ix.

Con celoso despecho,
La mina reventando de su pecho,
Desdenes y rigores
Trocó en halagos, y ferió a favores. (Act III, scene xviii.)

A suggestion for Carlos could perhaps be gained from César in Calderón's play, but Moreto has made far more out of the part, making Carlos disdainful toward Diana from the very beginning.

Diana, with her conscientious scruples against men in general as the result of much reading and thinking, is very different from Margarita, whose reason for refusing César is only because she wants to rule the state of Ferrara; it is a matter of ambition, which, once thwarted definitely, gives her the idea of considering love, especially when urged to it thru her jealousy of Matilde. She turns abruptly the whole way around and says to César:

Pues si mi necio desdén
Maestro os hizo en olvidar
Enséñeos mi amor a amar. (Act III, scene xv.)

Like Diana, Margarita tells Matilde that she loves César herself, but Matilde is not so gentle about giving up to Margarita as Cintia is to Diana. Diana, told by Polilla that her pulse and all the other symptoms indicate that she is jealous and in love, threatens to have him thrown out the window, just as Margarita, told by Espolín that César is engaged to the fictitious Princess of Sustamberg, tells him to go before she has four servants throw him from the balcony.

Espolín, tho not posing as a "médico de amor" and, therefore, not having the advantageous access to Margarita's innermost thoughts, as Polilla has to Diana's, expresses confidence that Margarita will be brought around, just as Polilla has the same conviction about Diana. He expresses himself as follows:

Tú no sabes
Lo que a una mujer obliga
El mirarse despreciada
De aquél que se vió querida. (Act III, scene vi.)

His repeating to César "resistencia" when the latter is beginning to put his attempt to forget into practice but is finding it hard to ignore Margarita, reminds one somewhat of

Polilla's more effective, tho drastic, methods of warning Carlos that he is about to be caught in the birdlime when he holds the dagger close to Carlos' face to keep him from turning to look at Diana. He assumes responsibility for the success of his master's undertaking when he makes up the story of the princess and her engagement to César. He is, however, in spite of these resemblances to Polilla, not the clever psychologist that Polilla is.

In *Para vencer a amor, querer vencerle* we find a young lady scornful toward a man's love which she has come to take for granted and which she places lower than she does her ambition to rule. This latter out of the way, her jealousy, aroused for the first time, brings her to love César and to admit, in her own case, as he does in his, that the will not to love must be present in order not to love, and in both cases this will is lacking and Love wins out. This is not what takes place in *El desdén con el desdén*, where a woman, who at first does not consider love at all, is made to fall in love with the man who, tho in love with her, "goes her one better" at every turn and makes her, so to speak, "eat her very words" in a battle of *desdén* with *desdén*. So that, in spite of a few points of contact, the two plays have very little in common, that little being César's changing his tactics from those of the ardent lover he has always been to those of scorn and rudeness. The general plans of the two plays are entirely distinct. It may be noted that both plays first appeared in 1654.

CHAPTER XV

ENCONTRÁRONSE DOS ARROYUELOS, Juan Vélez de Guevara

Encontráronse dos arroyuelos, by Juan Vélez de Guevara (1611-1675), son of Luis Vélez de Guevara,¹⁴⁹ is found in the *Comedias en colecciones y escritas con otros autores, Parte 23*. Madrid, 1665. It is sometimes called *La boba y el Vizcaíno*.¹⁵⁰

In act one—the synopsis based on the text mentioned above—Don Félix, with his *gracioso* servant, Talego, arrives in Salamanca from Madrid in time to engage in a *fiesta* which is taking place celebrating the birth of a prince. He is to stay with Onofre, who is the suitor for the hand of Ortensia, daughter of Ordóñez, whom Alexo, a very coarse Vizcayan, is visiting. Ortensia scorns all men and is interested in study, while her sister, Alfonsa, who is her opposite in every respect, falls upon the neck of every man she sees and thinks she is in love with him and he with her. Ortensia, with her servant Juana, appears at the *fiesta*, disguised. Félix, after a fight in the street, scales the garden wall of Ordóñez's house and appears where Ortensia is reviling men, after reading some love notes from various suitors. Félix and Ortensia argue the point of "love at first sight".

In the second act, taking place on the next day, we find Ortensia with Juana, and Alfonsa with Luisa, her servant, walking in the Prado, paying no attention to each other. Félix and Talego appear and the former, in characteristic fashion, pays compliments to the first woman he meets, who happens to be Alfonsa, who assumes that he wants her to marry him. Ortensia, who is being likewise complimented by Alexo, who, however, makes it clear that he means nothing by it as he is to marry his cousin (herself) for her dowry, keeps track of the turn of the conversation between her sister and Félix, and when she can stand it no longer asks Alexo to tell Félix to leave her sister alone. Félix resents this and is about to draw his sword when Ordóñez comes up, recognizes Félix as the son of his friend, and invites him to his house that night. Here he gets into difficulties by meeting Alfonsa,

¹⁴⁹ Schaeffer, op. cit., Vol. II, p. 152.

¹⁵⁰ Barrera, op. cit., pp. 462-546.

who gets her father to arrange for their marriage. Ortensia hears the conversation and becomes increasingly indignant, but will not let Félix take advantage of his opportunity to escape when Alfonsa goes for chocolate, and her father leaves the room to settle the marriage dowry. While Ortensia is talking with Félix and Talego, Alexo, having been told by Martín that there are two men in Ortensia's room, appears, and Ortensia makes the two hide. Onofre and Ordóñez come in in time to hear the accusation by Alexo and they all search. Onofre finds Félix but pretends not to, swearing to have vengeance on Ortensia later. Alexo appears in the wrong, but, not convinced, decides to watch the house all night. Talego decides to stay where he is rather than risk being caught by Alexo.

In the third act, Juana, ordered by Ortensia to see that Félix escapes, comes early in the morning to let him out, but is delayed successively by Martín, who has an offer of marriage for her, by Alexo and by Alfonsa. She finally succeeds, and after telling her mistress that Félix has said that she was more beautiful than Ortensia, the two go to his house, disguised. Alfonsa and Luisa do the same and have to hide when Ordóñez appears. He thinks he saw Ortensia but does not insist on knowing who the lady in Félix's room is until he goes home to make sure that she is not there. He returns very angry and is ready to fight when Alfonsa shows herself and then makes Ortensia appear. The only thing to do for the honor of all is for Ortensia and Félix to marry. Ordóñez makes Alfonsa and Alexo do the same, and the latter is satisfied since he cannot have Ortensia.

In this play we find two forces coming together much in the same fashion as in *El desdén con el desdén*. As Talego says in the first act (p. 322) :

De los dos
se dixo por cosa cierta,
encontráronse dos arroyuelos.

This coming together is, however, found only at the beginning of the play and is not a struggle which increases in intensity until conquering the lady in question by using her own tactics to better advantage than she does herself, which is, as we recall, the case between Carlos and Diana. Except for this initial argument between Ortensia and Félix in which we are reminded of some of those taking place in *El desdén con*

el desdén, there is greater similarity between Ortensia and Laura in Lope's *La vengadora de las mujeres* than between her and Diana. She also is like Lope's Nise of *La dama boba*. And after that beginning, the action goes on, using jealousy of Alfonsa as the keynote for causing Ortensia to go to extremes and in the end to compromise herself into marriage with Félix, who at no time shows himself to be madly in love with her. Ortensia has a great disdain toward men, as have Diana and Laura. As soon, however, as she sees someone who interests her in spite of herself, she needs only to have her jealousy aroused in order to be in the very throes of the love that she has hitherto denied and scorned.

The indifference of Félix towards Ortensia is a passive sort and not at all the premeditated, risking-everything, disdainful indifference which is the part of Carlos in meeting the disdain of his beloved. The play is well named. There is a turbulence at the very beginning of the play when the "two streams" first meet, but after that we do not find any up-stream race comparable to the struggle in *El desdén con el desdén*. The two opposing forces rather are facilitated in their down-stream course by the circumstance of Alfonsa's temperament, which allows the idea of jealousy to play the determining part.

There is undoubtedly some suggestion of the character of Diana in Ortensia, but it is slighter than that found in Laura and Nise. More suggestion comes in the title of the play, which presupposes a struggle of some sort, which, on closer investigation, cannot be compared to the battle of wits which takes place in the Moreto play.

Schaeffer¹⁵¹ says of this play, after giving a short synopsis:

Da das Stück möglicherweise vor Moreto's *El desdén con el desdén* geschrieben ist, so darf es schon auf diese Vermuthung hin, als ein literargeschichtlich interessantes bezeichnet werden.

The point which Schaeffer makes about the date of the play is most pertinent, and inasmuch as it first appeared in 1665, whereas *El desdén con el desdén* appeared in 1654, it seems doubtful, with a difference of eleven years between the two, that Moreto ever saw the play before he wrote his. Nor does it appear that he wrote any plays in conjunction with D. Juan Vélez de Guevara.¹⁵²

¹⁵¹ op. cit., Vol. II, p. 154.

¹⁵² Fernández-Guerra y Orbe, op. cit., p. 47.

CHAPTER XVI

LA DAMA BOBA, Lope de Vega

La dama boba, by Lope de Vega, is listed in the *Peregrino en su patria* of 1618 and is contained in the ninth *Parte* of Lope's works. The autographed manuscript, dated April 28, 1613, was in the collection of the Duque de Osuna¹⁵³ and passed into the possession of the *Biblioteca Nacional* when the Spanish government acquired the Osuna library.

This play is mentioned by Alonso Cortés among those which he rejects as having anything in common with *El desdén con el desdén*.¹⁵⁴

The first act of *La dama boba*¹⁵⁵ finds Liseo with his lackey, Turín, on the way to Madrid to Finea, to whom he is engaged by family arrangement with her father, Octavio, and her uncle. A student from Madrid tells him in the inn that Finea is simple-minded but has a large dowry promised her by her uncle. Nise, Finea's sister, is beautiful and erudite and has a following of young men who write poetry with her, among these Laurencio, Duardo, and Feniso, who seem to be in love with her. She prefers Laurencio, but he is attracted by the dowry of Finea and makes up his mind to win her. His servant, Pedro, turns his attention to Clara, Finea's maid. Octavio does his best to instruct Finea in the way to make a good impression on Liseo, but her imbecility is worse than ever after his arrival and he, attracted to Nise, renounces Finea.

The second act represents the state of affairs after the lapse of a month, Liseo still not married to Finea. Nise has been ill and Duardo, Feniso, and Laurencio come to see her. She sends the former two to gather flowers while she scores Laurencio for turning his attentions from her to her sister. Liseo appears, and thinking that Laurencio is courting Nise, challenges him to a duel that afternoon. Turín, overhearing this plan, tells it to Octavio, and the two rush to the scene of action in time to see Liseo and Laurencio swearing friendship, after the latter has made it clear that Finea is the one he

¹⁵³ Barrera, op. cit., pp. 429, 434, 442.

¹⁵⁴ op. cit., p. 21.

¹⁵⁵ Based on the text of R. Schevill, *The dramatic art of Lope de Vega, together with La dama boba*, Berkeley, 1918.

wants because he needs her money. Since Liseo has no objections to this, he promises to help him, for help in return in his suit for Nise. Octavio now knows that Laurencio is turning his attentions to Finea, who shows her father a note from him, and also tells him all about how he makes love to her. Octavio is distressed. A slight improvement is noted in Finea. Nise argues with Finea that Laurencio belongs to her and makes her promise to put all thought of him from her mind. She does this, but has a sensation which her father tells her is jealousy. When she tells Laurencio about it, he devises a remedy in the form of having her give him her hand in promise of marriage in front of Feniso, Duardo, and Pedro. This is the turning-point of the play, as Finea must now be considered as irrevocably his. The act ends with Liseo madly in love with Nise, but receiving no encouragement from her.

In the third act, Finea comments on the change which has come over her, giving love the credit for having made her intelligent. Octavio attributes the change to Liseo, rather than Laurencio, and his concern is now for Nise, who, he fears, with all her reading and writing, will be a "feminine Don Quijote", at whom the whole world will laugh. Liseo, not gaining in the favor of Nise, and noting the great improvement in Finea, decides to turn his attentions to her, and she, to save the situation, hits on the idea of pretending to be simple-minded again. Nise discovers that this is a trick and makes Finea confess that she can now be foolish at will. Nise suggests that the situation will be cleared up by not allowing Laurencio to come in the house any more, and Octavio tells Finea that she must never be seen by any men who come there. Finea agrees very eagerly to this, suggesting self-banishment to the attic, where she has secretly concealed Laurencio and Pedro, saying that the former has gone to Toledo, never to return again—never having left. Whenever Liseo comes, and Octavio tries to arrange things between him and Finea, the latter stubbornly insists on obeying her father and seeing no men. Celia, Nise's servant, is the one who, following Clara who takes food to the men in the attic, discovers their presence there. Octavio, very much incensed, repairs to the attic with Duardo and Feniso to find out who the men are. In the meantime, Nise has begun to look with more favor on Liseo, and the play ends with four marriages arranged: Finea and Laurencio, Nise and Liseo, Celia and Turín, and Clara and Pedro.

The whole point of *La dama boba* is to show that love is responsible for changing not only the nature of a person, but that it can actually make a simple-minded person reasonable and even intellectual. This idea does not exist at all in *El desdén con el desdén*. Any similarity between the two plays must be found in the fact that Nise, given up to studies, may have something in common with Diana, who is also a student. However, the result of Diana's studies is to make her disdainful of men, which is not at all the case with Nise, who, in love with Laurencio from the start, is willing to marry Liseo only when she is sure she cannot have Laurencio. The point in common between the two characters is limited to the initial resemblance of their both being studious. All of this plays a minor part in *La dama boba*. There is nothing of Liseo's fickleness, nor of Laurencio's mercenariness in *El desdén con el desdén*.

Agreement with Alonso Cortés, in that *La dama boba* and *El desdén con el desdén* have nothing really in common, is inevitable.

CHAPTER XVII

SIN HONRA NO HAY AMISTAD, Francisco de Rojas Zorrilla

Sin honra no hay amistad, by Francisco de Rojas Zorrilla (1607-1648),¹⁵⁶ is found in the *Segunda Parte* of his works, Madrid, 1645; 1680. The play is also listed in the *Parte cuarenta y una* de comedias de varios autores, Valencia, sin fecha.¹⁵⁷

In connection with his discussion of this play, Schaeffer¹⁵⁸ says:

Da das Stück schon 1640 gedruckt ist, so darf angenommen werden, dass es Moreto's *El desdén con el desdén* vorausging.

He only indirectly infers that it may have been a model for Moreto. However, *Sin honra no hay amistad* is, according to Barrera, quoted above, not in the *Primera Parte*, the date of which is 1640, but in the *Segunda*. This point is substantiated by Don Ramón de Mesonero Romanos.¹⁵⁹ It is still possible, however, appearing as late as 1645, that Moreto may have seen it and used it.

This play¹⁶⁰ opens with Melchor, a soldier, and Antonio, a student, who are great friends and live together, complaining about their misfortune in love, after Melchor has reminded Antonio that he has the murder of his father to avenge and does not know the slayer, and Antonio has told us that he must avenge the death of his mother which was caused by the seduction of her daughter, Inés, and he does not know the seducer, nor where his sister is. They are each about to reveal the name of the lady they adore when Sabañón, their servant, who is a *gracioso estudiante*, comes to tell Antonio that he has found his sister, at the same time that Águeda tells Melchor that she has arranged for him to see her mistress, Doña Juana, with whom he is in love. He leaves to go to her and Antonio to follow Sabañón to avenge his family's disgrace. Bernardo, brother of Juana, is the one who seduced Inés, who loves him, while he has tired of her. Juana has no

¹⁵⁶ Fitzmaurice-Kelly, op. cit., p. 272.

¹⁵⁷ Barrera, op. cit., pp. 341-342.

¹⁵⁸ op. cit., Vol. II, p. 126.

¹⁵⁹ *Biblioteca de autores españoles*, Vol. LIV, Madrid, 1866, p. 9.

¹⁶⁰ Based on the text of the *Biblioteca de autores españoles*, Vol. LIV, Madrid, 1866, pp. 295-318.

use for men, and rebukes Inés for taking things so seriously, that men are not worth it and are not constant. Her idea is to make them fall in love with her and then disdain them. Antonio and Melchor meet at Juana's and are obliged to hide because Bernardo has seen a man enter the house and wants to know who he is. Juana pretends not to know, and Bernardo has Águeda and Juana leave the room, which he has locked. Antonio and Melchor learn that they both love the same person and decide to help each other to find out which one Juana really favors, the unfavored one to yield to the other.

Antonio, after Juana tells him that she loves him and to come back, goes home, where he finds Melchor also thinking that he is the preferred one because of a bouquet Juana gave him and the fact that she wept when he left. Each, however, as a sign of his great friendship, is willing to give up in the other's favor. Sabañón returns, telling them that he overheard—having been concealed by Águeda, for safety—Juana making fun of both Antonio and Melchor and saying that she only wanted them to fall in love with her to punish them afterwards. He has devised a way to avenge his masters, proposing to be “cirujano y ponerle a ella un emplasto”. He takes them to Juana's garden where he conceals them and manages to speak with Juana, telling her that she is wasting her love on these two, who are in love with Bernarda and Elvira, who live next door. Juana does not want to believe this, but Águeda confirms it by saying that they asked for a ladder in order to get over the wall, and not to let her (Juana) know anything about it. Bernardo scolds Inés for being out of her room and puts out the light when Inés, as a sign of her love for him, starts to burn her hand. Juana goes to get another light, for she knows Antonio and Melchor will leave the garden while it is dark. Melchor and Antonio overhear Bernardo and Inés, and Melchor learns that Bernardo is the one who has killed his father. He and Antonio argue as to which one is to kill Bernardo, Antonio insisting that it is his right, saying “sin honra no hay amistad”. At the cries of Juana and Inés, the attention of the constables has been attracted, and Bernardo takes Antonio and Melchor out to the street by a secret door with the intention of continuing their fight.

Sabañón takes Juana, Inés, and Águeda to the house of his

masters, while pretending it is the house of a friend who has gone to Toledo and left the key with him. He leaves before they get a light made, and when they do, Águeda recognizes the room and they are desperate. Juana admits that she is in love, her trouble being that she cannot love them both, and since both are worthy, she does not know what to do. When the door is unlocked, they think it is Sabañón, but find that it is Melchor, whom they entreat to take them to safety, pretending to be ladies in great danger. Sabañón tells him not to let them go, and by pretending to do his morning studying, aloud, he tells Melchor who Juana is, in Latin, and to pretend to think that she is Bernarda, her neighbor. He tells her not to be jealous of Juana, that she is only a shadow of her (Bernarda's) beauty. At this, she is overcome with rage and jealousy, takes off her veil revealing who she is, and is convinced by Melchor and Sabañón that it was all pretense, to which she replies "ahora que me quieres no te quiero; no tengo amor, que ya no tengo celos". Antonio comes, and while Melchor argues trying to dissuade him from killing Inés, since Bernardo is the one at fault and not she, Bernardo is heard outside, asking whether Melchor Salcedo lives there. The three women hide, Juana remarking that Melchor makes her jealous and that she fears she will have to give in to him. Bernardo has come to avenge himself on the person who is in love with his sister—knowing that a man has been in his house to see her—and both Antonio and Melchor step up. In spite of their grievances against Bernardo, they both have taken a liking to him, and Antonio devises a means to settle the situation. He calls the women and suggests that Juana pledge herself to Melchor, whose honor is avenged, and that Bernardo marry Inés, which arrangement they accept. Antonio remains the bachelor, adding that he is the one best off. Melchor appreciates Antonio's proof of friendship and hopes to repay him.

In *Sin honra no hay amistad*, Juana corresponds to Diana, Sabañón to Polilla, Melchor, generally speaking, to Carlos, and Inés, to a slight extent, to Cintia of *El desdén con el desdén*. Also, roughly speaking, Antonio may possibly correspond to Bearne, altho Bernardo can hardly, except in the same sense that he is related to Juana, be considered the counterpart of the Count of Barcelona, Diana's father.

Juana's attitude toward men is shown in the following lines, spoken in the first act, while arguing with Inés not to take Bernardo's indifference toward her so to heart:

Mira, los más hombres son
Mentirosos y traidores;
Yo sé sus engaños, yo,
Yo sé en lo que me fundo;
Hombre fué en aqueste mundo
El primero que mintió;
Mal fuego venga de Dios
En quien quererlos porfía.

. . .

Yo he de vengar las mujeres,
Yo, con invención más nueva
Que pudiera a la venganza
Disponer la astuta griega;
¿Ellos no dicen que quieren
Las mujeres que requiebran?
Pues yo he de fingir que adoro
Aquellos que me pretendan;
Yo he de comprar su castigo
Con mi engaño, de manera
Que en las redes de mi industria
Peligre su resistencia; . . .
Mujer soy, y solo vuelvo
Por las mujeres, que es deuda
Que pago a la obligación
De nuestra naturaleza; . . .
Porque las mujeres vivan
Y porque los hombres mueran.

The reason Juana has for feeling this way is simply that she thinks men are deceitful, not trustworthy, and inconstant, refusing to believe them when they make love. Diana attributes all the misfortunes of life to love. She does not love and is sure that she never will and would rather die than marry. Her feeling, however, comes as the result of much thought and study, whereas Juana's feeling is a less abstract, more personal and arbitrary conviction. It is not Diana's idea, from the first, to make men fall in love with her, as it is Juana's, only to spurn them afterwards. It becomes her policy in the case of Carlos, but only because he acts indifferently toward her. Previous to that, all she asks is to be let alone by the men. Juana, accusing men of deceiving, sets about to deceive them in revenge. When, in this determination of deception, she is

herself deceived, she begins to have a new sensation which she admits is love. But she loves both Melchor and Antonio, since she feels jealous of both, and her anxiety comes in making the choice between the two. As long as Melchor makes her jealous of Bernarda, she is miserable, but when she knows that he has only been deceiving her, and really loves her, she is no longer jealous, and, by her own argument, no longer loves him. On this point, her whole evolution, from being a scorner of all men to falling in love with one who loves her, turns. To a certain degree she is defeated "at her own game",—that of being deceived when she would deceive,—but it is no such unrelenting battle of her deception pitted against that of Melchor, as is the disdain of Diana and Carlos' disdain in *El desdén con el desdén*. It is due rather, as suggested, to the element of jealousy which comes in as the result of Melchor's—and Sabañón's—deception. Juana plays a much more incidental part than Diana. She reminds one much more of Laura in Lope's *La vengadora de las mujeres* than of Diana, in her utterances of avenging her sex. Her reasons are not so well motivated as Laura's; in fact they seem quite arbitrary. The resemblance between Juana and Diana lies in the fact that each expresses the determination to make men fall in love with her, only to scorn them mercilessly afterwards. Juana, however, has this idea about all men to begin with, while Diana is brought to it by the indifference of Carlos, and directs her efforts toward him alone. Both fall in love, Juana thru jealousy, and Diana thru being squarely defeated and made to realize that she was wrong in the beginning.

Sabañón suggests Polilla in that he takes upon himself the responsibility of bringing Juana to terms. Instead of calling himself "médico de amor", as Polilla styles himself, he calls himself "cirujano" and expresses his intention in Act II, saying:

A la hinchazón de ser vana,
Cirujano de más ciencia
La he de poner un emplasto
Que madure su dureza;
Al veneno del desprecio
He hallado la contrayerba,
Con la flecha de su ardid
Presumo hacer que se hiera;
Dejadme obrar y callad,
Yo haré a esta amante gallega

Que no jure falso más
 Cuando sus pasiones mienta;
 Ya os he dicho la verdad,
 Y agora, amos míos, queda,
 Que os dejéis curar, aunque
 Más la medicina os duela,
 Para que vuestra venganza
 A sus ardides suceda,
 Mi diligencia a su resistencia;
 Y pues con la ciencia mía
 Y también con la paz vuestra
 Se ha de curar este mal,
 No hay sino tener paciencia.

More like Hernando, in *Los milagros del desprecio* of Lope, Sabañón takes the burden of the whole situation on himself and asks Melchor and Antonio to obey him and ask no questions. In this he is not like Polilla, who works with Carlos and not for him as Sabañón does for Melchor. All the ideas for saving the situation and helping his masters are Sabañón's, until the end when Antonio suggests the solution. The whole credit of bringing Juana to terms is due Sabañón. He understands human nature, and feminine nature well enough to do this. He and Polilla belong to the same general class, but just as Juana does not go thru the entire evolution that Diana does, Sabañón's methods are less complicated, more everyday-like than those used by Polilla and Carlos.

Melchor, as has been suggested, resembles Carlos only in general, in being the man who is successful in winning Juana. He wins her, however, thru no plan nor effort of his own, but by doing exactly what Sabañón coaches him to do, which causes Juana to be sufficiently jealous of him to accept him when urged by Antonio. Only, then, in the sense that he loves Juana and wins her in the end, has Melchor anything in common with Carlos.

Inés, in not agreeing with Juana that men are deceitful and unworthy of being loved, has something in common with Cintia in *El desdén con el desdén*. Otherwise, they do not play at all the same part. Also only in that he loves the same person whom Melchor does, is Antonio the counterpart of Bearne.

The primary idea of this play by Rojas Zorrilla is to show the combination of *honra* and *amistad* in the relations of Antonio and Melchor, and the main incident in these relations is their being in love with the same woman. It is, then, this second-

ary idea, that the woman in question is difficult of winning and scorns men, which contains any suggestion for *El desdén con el desdén*. Juana and Diana have one important point in common; Sabañón and Polilla both understand the way to bring the scornful loved ones to terms, with the difference that Polilla uses more psychology and of a subtler variety than Sabañón, and the other characters have only most incidental qualities in common.

CHAPTER XVIII

GALÁN, VALIENTE Y DISCRETO, Mira de Amescua

Galán, valiente y discreto, by Antonio Mira de Amescua (1577?-1644)¹⁶¹ was produced in 1632¹⁶² and is found in *Parte veinte y nueve de Comedias de diferentes autores*, Valencia, 1636.¹⁶³

In discussing this work of Mira de Amescua's, Schaeffer¹⁶⁴ writes:

Das Stück errinert unwillkürlich an Moreto's *El desdén con el desdén*; besonders ist dies der Fall mit der Episode des Dieners, welcher sich bei der Umworbenen als Spassmacher einschleicht und der Eifersucht der Heldin auf die zweite Liebhaberin, welche die schlummernde Liebesleidenschaft zum jähen Erwachen bringt.

The play¹⁶⁵ finds Serafina, the Duchess of Mantua, wooed by numerous suitors whom she suspects of being rather in love with her kingdom than herself, since none of them has ever seen her. She herself has never experienced love, and regards marriage rather as a duty to her position, only desirous, since she must marry, of having the future duke in love with her for herself and not for her property. She confides all this to Porcia, with whom she arranges, in the presence of Flores—who appears as a buffoon whom she keeps to distract her, but who is really the servant of the Spaniard Fadrique—to exchange rôles for the festival which is to be given that night and to which the suitors are invited. She also insists that her husband must be “galán”, “valiente”, and “discreto” and prove these three qualities in competition. Among the suitors are the Duke of Urbino, who comes because of the reputed beauty of the duchess; the Duke of Ferrara because of her reputation for being honorable and virtuous; the Duke of Parma, who comes because her state borders on his and he would like to join them. These three agree to be friendly rivals and outdo Fadrique, who without estate, saying he is the relative of

¹⁶¹ Fitzmaurice-Kelly, op. cit., p. 263.

¹⁶² Rennert, op. cit., p. 341.

¹⁶³ Barrera, op. cit., p. 259.

¹⁶⁴ op. cit., Vol. I, p. 319.

¹⁶⁵ Based on the text of the *Biblioteca de autores españoles*, Vol. XLV, tomo 2, Madrid, 1858, *Dramáticos contemporáneos de Lope de Vega*, selected and arranged by D. Ramón de Mesonero Romanos, pp. 23-34.

Alonso of Spain, presumes to court the duchess. Flores tells Fadrique of the plan for Porcia to pretend to be the duchess, and the latter to pretend to be Porcia, and for him to be most gallant to the one called Porcia. When they play a game with flowers, Flores is chosen to hand the bouquet to one of the four suitors and hands it to Fadrique, who addresses Porcia, representing the duchess, and tells her that altho he came to woo her, another has won his heart, and he turns to the duchess (calling her Porcia) and dances with her. This makes Porcia angry, and as duchess, she calls off the continuation of the party. As they leave, the duchess tells Fadrique that he must not think of her, as they are both poor. He says he cannot change his love. She gives him no satisfaction one way or the other.

In the second act, Porcia is in love with Fadrique and asks Serafina if she is in love, to which she replies:

Mas soy tan dueña de mí,
Que he de vencerme y no amar;
Del amor he de triunfar;
No quiero amor . . .
Dueño de mi voluntad
Eternamente seré. (Act II, scene 1.)

When Fadrique talks to Porcia, Serafina comes into the room many times, on some pretext, causing Porcia to rebuke her for having given her permission to love him and then preventing it. That night there is to be a contest to find out which one is most *discreto*, and Fadrique, knowing what the game is, answers correctly all the questions which Porcia puts. Before this is held, Urbino gives Flores a locket for delivering a note to Porcia, Ferrara gives him two jewels for the same service, and Parma gives him a purse of gold if he will praise him in Porcia's presence. This gives Fadrique the means of procuring a horse to compete with the others in a joust which they have planned expressly because Fadrique did not have a horse. At the festivities that night, Flores suggests a game which they play as follows: He asks Porcia for a flower from her hair and gives it to Urbino. Next he asks for a ribbon and no one but Fadrique has one, which he hands to Serafina. They now argue as to which one is the more favored, and Porcia again becomes angry and stops the festivities. Serafina and Fadrique are left, and he splits the ribbon

with his sword, each keeping half of it. She keeps him guessing as to his hopes. Aside, she says:

Él es discreto y galán,
Quiera amor que sea valiente. (Act II, scene 15.)

Serafina has decided on a tourney, insisting that a joust is too dangerous, and Fadrique comes out first in it. Urbino asks Serafina (who he thinks is Porcia) to intercede for him with the duchess, calling her an ungrateful beauty, and offering her (Serafina) a dowry. Fadrique enters in time to hear her say she will do what she can for him, and until she explains, thinks that Urbino is her choice. Porcia, with the ambition of becoming a real duchess, decides to give up the Spaniard and turn her attentions to Urbino. On this night, the men are to make love at the *reja*. When Urbino, Ferrara, and Parma appear, they find Fadrique already there, and a fight is started in the attempt to make him go away. Serafina throws down a handkerchief and says that the one who gets it will be rewarded either with herself or the duchess. Ferrara suggests that if it is Porcia's handkerchief, it is the present of a servant, and he does not want to run the risk. Fadrique secures the handkerchief, hands it to Serafina and starts to leave, telling the story of the *Lion and the Glove*. Serafina recalls him, giving him her hand, and explains the trick to the dukes. Flores argues that he is really "cuerdo" and not "loco". The dukes depart in great anger.

When Serafina says, in the first part of the second act:

Dueño de mi voluntad
Eternamente seré

we are prepared to find her love changed during the course of the play. And this does, in fact, happen. However, Fadrique wins her, first of all, because he is the only one of the four suitors who is ostensibly not after her estate. He makes it the personal thing which she wants it to be and, in addition, qualifies as the most "galán", "valiente", and "discreto" among them all. She keeps him guessing until the end, but it is only to try him out to the utmost. Altho she feels no inclination to marry—rather has an inclination against so doing—she knows that she must choose a husband, and in the process of trying the suitors out on the points she insists on, she falls in love with Fadrique, and we find her hoping that

he is going to be able to live up to all her qualifications as well as he starts out. She perhaps does push her test a bit too far, but she has absolutely convinced herself that Fadrique is the one for her, and she says, near the end of the play, when he is engaging the others outside her window:

Es un rayo don Fadrique,
Dueño mis ojos le llaman,
Ya mi desdén se acabó,
La corriente de mis ansias
Se ha desatado; ¡Ay de mí!
El es dueño de mi alma. (Act III, scene 10.)

The disdain she mentions here has nothing whatever in common with the disdain which Diana professes, nor is it overcome at all in the same way. Serafina is jealous of Porcia when Fadrique talks to the latter, just as Diana is jealous of Cintia. But, Diana does not think of being jealous until Carlos tells her that he has decided to marry Cintia. With Serafina, the case is different, for she already knows that Fadrique loves her. Serafina does not at all have the idea that Diana has of making Fadrique fall in love with her, only to scorn him afterwards. The only point the two have in common is their initial conviction that they do not want to be married. Diana expresses herself in more vigorous terms than Serafina, who, even in this conviction realizes—al tho she laments the fact—that she must marry.

As Schaeffer says, Flores reminds us of Polilla. He gains access to Serafina, is engaged by her to distract her, and she does not know of his connection with Fadrique just as is the case in *El desdén con el desdén*. Serafina calls him Roque, because of his propensities at chess. In Moreto's play, Polilla is known to Diana as Caniquí. Flores helps Fadrique out by simply knowing Serafina's requirements, telling them to his master, and thus giving him the advantage over his rivals, even to the extent of knowing of the exchange of rôles between Porcia and the duchess. Thus far, he plays the same part as Polilla, but Polilla goes much farther for the simple fact that Diana is much harder to overcome than Serafina. His part is much more important. In the end, Flores admits being *cuerdo*, after having played the part of the *loco* during the play, just as Polilla tells us that he is not Caniquí, but plain Polilla.

Fadrique reminds us of Carlos only once, and that near the end of the play when he thinks Serafina has gone too far and says:

Mal, señora, me queréis;
Costosa experiencia hacéis,
Pues así me aventuráis.
Tomad el favor que dáis;
Llamarle favor no es bien,
Desdén sí, y rigor también. (Act III, scene 11.)

This is the only instance of his employing anything like disdain toward Serafina. All the way thru, he does all he can to win her, with no trace of overcoming her, "keeping him guessing", by "going her one better at the same game". They both win the one they love, but the methods are entirely different, just as the attitudes of the loved ones are different.

Urbino, Ferrara, and Parma, as rival suitors, are not of the same type as Bearne and Fox in *El desdén con el desdén*. They agree to be friendly rivals among themselves, but they exclude Fadrique, whereas in Moreto, Carlos is included in their agreement. Nor are their principles from the start like Bearne's and Fox's. The same may be said of Porcia, who plays somewhat the same rôle as Cintia. Serafina is made to feel jealous of her—just as Diana is of Cintia—and partly because of this jealousy is forced out of her disdain into admitting her love.

The one incident common to both plays is the fact that in both, contests of various sorts are carried out over a period of days, in order to woo the lady in question. They are not the same sort of games, but the idea is identical in both plays.

To agree, then, with Schaeffer, the similarity between *El desdén con el desdén* and *Galán, valiente y discreto*, lies in the character of Flores, who makes it possible for his master to win the duchess because he can furnish him with inside information which the other suitors lack, just as Polilla can keep Carlos informed not only of facts, but of the state of mind thru which Diana is passing. However, to repeat, it is simply a matter of facts in Mira de Amescua's play, while in Moreto's there is a psychological situation which needs careful handling, making the part of Polilla much more important and difficult than that Flores plays.

CHAPTER XIX

DESPRECIAR LO QUE SE QUIERE, Montalván

Despreciar lo que se quiere (or *Despreciarse por quererse*), by Juan Pérez de Montalván, is found in the *Segundo tomo de las comedias del doctor Juan de Montalván*, Madrid, 1638.¹⁶⁶ The play is mentioned by Alonso Cortés¹⁶⁷ among those which he rejects as having nothing to do with Moreto's *El desdén con el desdén*. The play being inaccessible, recourse has been made to the synopsis of Mr. G. W. Bacon.¹⁶⁸

Leonor, daughter of Rodrigo de Mendoza, the comfort of her father in the loss of his wife, has had no idea of marriage, but as Rodrigo becomes old, he realizes that she ought to marry and arranges a match with a Zaragozan, whom he has not seen. One day, while with her friend, Ana, Leonor is rescued from a bull by a stranger, who says he is Juan de Guzmán, of Seville. She does not reveal her name and gives him the address of Ana as her own. They admire each other, and Leonor hopes that her fiancé will be like Juan, while he, being betrothed by a relative, the Duke Alberto, to a person he has never seen, has a similar wish about his fiancée. A few days later, with his friend, Diego, he calls at the address given him and finds Leonor and Ana, the latter waiting for her lover, Lisardo, whom Diego knows. Juan and Lisardo engage in a fencing match in which Juan is pricked. Lisardo departs jealous of Juan because he thinks Ana has given him a bandage, which, however, was dropped purposely by Leonor. Inés, Leonor's servant, tells Juan that her mistress is the lady he rescued, and he is so delighted to know it that he gives Inés a ring.

In the second act, Leonor and Juan, Ana and Lisardo clear up their misunderstanding, and at this point Rodrigo sends for Leonor to come home. Juan's servant then comes to tell him that Alberto is very angry because Juan has not been to call on his future wife. Rodrigo tells Leonor that she is to

¹⁶⁶ Barrera, op. cit., p. 267.

¹⁶⁷ op. cit., p. 21.

¹⁶⁸ *The life and dramatic works of Juan Pérez de Montalván*, *Revue Hispanique*, 1912, pp. 223-228.

meet her betrothed that day and admonishes her to make a good appearance. As she is about to go to Ana's house and arrange for a meeting with Juan to think up a device to escape her father's plan, Juan arrives to call. When Leonor tells him to leave, he thinks she has heard of his betrothal to Rodrigo's daughter and takes her to be a caller. He just escapes an encounter with Rodrigo.

In the third act, Leonor, told by her father that she will have to marry the next day in spite of her aversion to her fiancé, writes a note to Juan to see her at the balcony of her house that night at midnight, and he replies that he will be there. Since she has given him Ana's address as her own and since he took her to be a caller at Rodrigo's that afternoon, he goes to Ana's house instead of Leonor's. She, the time having passed for his appearance, decides to go to Ana for consolation with the intention of having Lisardo tell Juan if he comes later. Lisardo leaves Ana's door open and when Juan comes and does not find Leonor waiting for him at the balcony, he is sure that her father is preventing her from appearing. He decides to enter the house, kill the intended husband, and save Leonor. He meets Ana, takes her for Leonor, and arouses Lisardo's former jealousy. They are about to fight when Leonor arrives. She at first accuses Juan of infidelity, but everything is explained when Rodrigo appears. Juan tells him that since he loves Leonor he will never marry the daughter of Rodrigo as Alberto has arranged for him. There is nothing for Rodrigo to do but assure the two that it is their betrothal which had already been made, and everyone is satisfied.

From a comparison of the above synopsis with Moreto's *El desdén con el desdén*, without recourse to the actual text of the play, it seems inevitable to agree with Alonso Cortés that there is no suggestion of Montalván's play in Moreto's. The title seems to have something of the idea of *El desdén con el desdén*, but the significance of the title is not at all apparent from the synopsis, in which no idea of "desprecio" exists. Jealousy exists, but is not the sort employed to bring the lady around to love the one who loves her. From the synopsis, it appears that there is nothing in common between *El desdén con el desdén* and *Despreciar lo que se quiere*.

CHAPTER XX

COMEDIA SERAFINA, Bartolomé Torres Naharro

Quoting Martínez de la Rosa, *Orígenes del teatro español*, Klein¹⁶⁹ writes concerning the *Comedia Serafina*, included in the *Propaladia* of Bartolomé de Torres Naharro:

In des Dieners Lenicio Rath, dass Floristán seine von Serafina vor der Ehe mit Orfea verschmähte und jetzt noch in seinem Herzen gehegte Liebe verheimlichen möchte, erkennt de la Rosa den Grundzug zu der Liebestaktik, die Polilla in Moreto's *El desdén con el desdén* seinem Herrn vorschlägt. Wie denn Naharro's Lenicio für das Urbild zum Grazioso der spanischen Comedia zu gelten hat, den Lope de Vega in einem an seinen Freund Montalván gerichteten Prologe als seine Erfindung in Anspruch nimmt.¹⁷⁰

This play consists of five acts, preceded by an *Introito y argumento* of 272 eight-syllable lines. Briefly, the first act shows Floristán, a Spaniard, having just married an Italian woman, Orfea, at his father's insistence. Dorosía, servant of Serafina of Valencia, is sent by the latter to accuse him of bigamy, inasmuch as he had asked her to marry him. Floristán is still in love with Serafina, who had refused him before. He gives his servant Lenicio—the *gracioso* under discussion—to understand that he intends to marry Serafina, and the latter promises to help him in his difficulties. Four different languages are spoken in the play, namely: Spanish, by Floristán, Policiano, and Lenicio; Catalán by Dorosía and Serafina; Latin by Teodoro, a hermit, and his servant, Gomecio; and Italian by Orfea and her servant, Bruneta. The characters seem to have no difficulty in understanding each other.

When Floristán is wondering what to do, Lenicio says:

Señor, no te desesperes;
Que de todo lo que fundo,
La peor gente del mundo
Somos hombres y mujeres.¹⁷¹

and, later:

Mas, ¿sabes cómo será?
Escucha mi parescer.

¹⁶⁹ op. cit., Vol. IX, pp. 37-38.

¹⁷⁰ *Libros de antaño*, Vol. IX, Madrid, 1880, Advertencia preliminar, Manuel Cañete.

¹⁷¹ *Comedia*, Act I, p. 149.

Ella te manda buscar,
 Y mandaría todavía;
 Yo digo que bastaría
 Que te dejases hallar.
 Y con buen disimular,
 Llegarás a ver que quiere;
 Y, entonces, como dijere,
 Tú le puedes replicar.
 Mas ve con tal discreción,
 Y acuérdate siempre d'esto:
 Que no te vea en el gesto
 Lo que va en el corazón;
 Que mujeres, cuantas son,
 Son vivas como centellas,
 Que en ver que penan por ellas,
 Luego toman presunción.¹⁷²

Also:

Pues temprá la joventud;
 Guarda que no te embaraces,
 Mas la discreción abrace,
 Que te dará la salud.
 Discreción es rectitud,
 Y de todo bien el quicio;
 Sin ella, virtud es vicio;
 Con ella, el vicio virtud.
 Ve primero aconsejado,
 Si quieres buena vejez;
 Mas temo que d'esta vez
 Bígamo serás llamado.¹⁷³

¡ Cuantos necios singulares
 Dan sus almas por mujeres,
 Y por nada de placeres
 Buscan eternos pesares!
 Hacen a sus paladares,
 Pues ya se vería un ciego
 Que una mujer es un fuego,
 Sin más buscarlas a pares.¹⁷⁴

In the second act, Serafina is lamenting to Dorosía her ill fate when Teodoro comes, offering his services. Then Floristán appears and declares that either he or Orfea must die, the latter being the preferable solution. Serafina says it must be either she or Orfea, and Floristán departs to return in an hour, having contented Serafina. Lenicio also appears, and

¹⁷² *Comedia*, Act I, pp. 154-155.

¹⁷³ *Comedia*, Act I, pp. 155-156.

¹⁷⁴ *Comedia*, Act I, p. 157.

there is horseplay about the foolish servant of Teodoro, Gomecio.

Floristán, in the third act, goes to Teodoro and confesses, saying that he had contracted a clandestine marriage with Serafina before marrying Orfea, and, to right things, the only way out is to kill Orfea, for, if he were to kill himself, both she and Serafina would die of grief. Teodoro points out the sin in this, but Floristán does not agree with him. Bruneta comes with word from Orfea that she is worried at her husband's absence, and for him to return to her. He sends word that he cannot go to her. She appears and learns that she is to die, and after a prayer for forgiveness of Floristán, she goes with Teodoro to confess before her death. The act closes with Floristán reviling himself, but sure this deed must be done.

In the fourth act, Lenicio is hunting for Floristán and Teodoro, who, he is sure, has deceived him in the matter of helping his master out of his difficulties. He comes on Gomecio, whom he tells that Dorosía is in love with him, and then plays a trick on him when Teodoro appears. Lenicio decides to tell Serafina that Orfea is dead, since he has no news to give her. She believes it, and when Floristán comes, she is very angry with him and says she will have nothing to do with him, for having committed such a crime.

In the last act, Lenicio is looking for Floristán, to tell him that the latter's brother, Policiano, has returned after three years. Teodoro tells Floristán that since his marriage with Orfea has not been duly consummated, he can marry Serafina, and that Orfea and Policiano, who has always loved Orfea, can be married. When Policiano first comes, he is very downcast, having been told that the one he loved is married to another, but it soon turns out that this one is Orfea, and the play ends happily, Serafina now willing to accept Floristán, assured that he did not commit murder.

Lenicio's more serious side, devoid of the vulgarity found in much of his horseplay, is shown in the following lines: On the return of Policiano, he says:

Sólo aquél meresce el pan
Que por sus manos se vale;
Quien de su tierra no sale
Que nunca d'él salga afán
Muy pocos en su ciudad

Llegan hoy a ser mayores:
 Fuera d'ella los menores
 Ganan mayor dignidad.
 La gentil nescesidad
 Es maestra tan sabida,
 Que so pena de la vida
 Nos hace hacer bondad.¹⁷⁵

After having played the joke on Gomecio, he says:

¡Qué placer y qué tamaño
 Por mi lanza se ganar,
 Que me queda que contar
 D'aquí a ciento y un año!
 ¿Qué mano lleva el compañero?
 Dios me lo guarda de mal.
 ¿Quién ordenase otra tal
 Al traidor del ermitano?
 Quiero llevar esta fiesta
 Con que ría Dorosía;
 Mas su ama reñiría
 Porque voy sin la respuesta.
 Voto a diez, pues, qu'es aquesta;
 ¿Qué diré como me vea?
 Diréle qu'es muerta Orfea,
 Pues qu'el mentir poco cuesta.¹⁷⁶

To say that Lope de Vega got the idea of the *gracioso* he perfected, and which was used in more or less varied form by the dramatists of his own and succeeding times, from earlier plays, and even from this very play, may, on the surface, be more or less accepted. But, to say that the "love tactics" of Moreto's *Polilla* are based on *Lenicio* of Torres Naharro, cannot be accepted at all. *Lenicio* serves, simply and entirely, as a distracting element in the course of the play. The hermit, *Teodoro*, has much more in common with *Polilla*, in really planning and accomplishing means for diverting a crime. *Lenicio's* advice to his master quoted above does nothing but warn him to proceed cautiously, that women must be handled carefully, that discretion is the paramount thing. He offers no definite course to *Floristán*, and things turn out well in the end, thru no shrewdness or effort of his. *Floristán's* course was to kill *Orfea*, which was, in the first place, postponed by *Teodoro*, and in the end prevented by the providential appearance of *Policiano*. When *Lenicio* says "que mujeres, cuantas son,

¹⁷⁵ *Comedia*, Act V, p. 208.

¹⁷⁶ *Comedia*, Act IV, p. 199.

son vivas como centellas, que en ver que penan por ellas, luego toman presunción": and meditating on the trouble women make for men who are in love with them, he evinces some knowledge of feminine wiles, but he offers no remedy with which to overcome them, whereas Polilla, by his very name, seems to have "wormed" his way into the feminine heart and knows exactly where it is vulnerable.

It may be pointed out that Serafina, previously refusing Floristán, suddenly changes her mind when she thinks he is married to another.

CHAPTER XXI

EL PODER DE LA AMISTAD, Agustín Moreto

The next two plays to be compared are by Moreto himself, *El poder de la amistad* and *Yo por vos, y vos por otro*. *El poder de la amistad* was written in April, 1652.¹⁷⁷ It is found in the *Parte primera de las comedias de Moreto*, Madrid, 1654, and in the *Parte sétima de Varios*, Madrid, 1654.¹⁷⁸

Fernández-Guerra y Orbe,¹⁷⁹ in discussing *El desdén con el desdén*, says:

¿Nacería de sucesos de su vida privada la predilección que tuvo (Moreto) por este asunto? Ello es que más a menos incidentalmente le ensayó en varias composiciones, algunas muy recomendables, como *Yo por vos, y vos por otro*, y *El poder de la amistad*, de donde trasladó situaciones y rasgos felices a su obra maestra.

And concerning *El poder de la amistad*, he says:¹⁷⁸

Concluida antes que *El desdén con el desdén*, al nuevo trabajo prestó mucho el anterior, cuyo plan ciertamente no corresponde a los primores de la forma ni a la importancia del asunto.

Gassier¹⁸⁰ has practically the same thing to say:

L'idée en paraît chère à l'auteur et semble se rapporter à des événements de sa vie: Il y revient dans d'excellentes pièces, telle que *Moi pour vous et vous pour un autre*, et *Le Pouvoir de l'Amitié*.

He, however, does not assume that the two plays mentioned were written previous to *El desdén con el desdén*, as Fernández-Guerra y Orbe does.

Schaeffer¹⁸¹ writes the following concerning the relation between *El desdén con el desdén* and *El poder de la amistad*:

Was hauptsächlich an *El desdén con el desdén* erinnert, ist die zur Schau getragene Gleichgültigkeit des Liebhabers gegen die innerlich heisse Geliebte, denn im übrigen ist die Maschinerie, das Uhrwerk, in *El desdén con el desdén* so unendlich viel complicierter, dass nur eine allgemeine Aehnlichkeit zwischen beiden Stücken übrig bleibt. Aus diesem innern Grunde, d.i. der grösseren Complicirtheit von *El desdén con el desdén*, nimmt man im allgemeinen an, *El poder de la amistad* sei eine Vorarbeit zu jenem Meisterwerk. Da aber *El poder de la amistad* nach

¹⁷⁷ Barrera, op. cit., p. 276.

¹⁷⁸ Fernández-Guerra y Orbe, op. cit., p. 39.

¹⁷⁹ op. cit., p. 22.

¹⁸⁰ op. cit., p. 377.

¹⁸¹ op. cit., Vol. II, pp. 159-160.

dem Autograph des Dichters (in der ehemals Duran'schen Bibliothek) erst am 25. April 1652 vollendet wurde, während *El desdén con el desdén* auch schon in der ersten, unter Moreto's Auspizien veranstalteten Ausgabe von 1654 und zwar, der Reihenfolge nach, vor *El poder de la amistad* abgedruckt ist, so scheinen die äussern Indicien obiger Annahme wenig günstig. Im übrigen ist dem Gegenstand keine weitere Bedeutung beizumessen, denn bei den altspanischen Dramatikern ist die grössere Vollkommenheit eines Stückes keineswegs ein Grund, dessen Abfassung nach einem minder vollkommenen zu vermuten oder gar mit Sicherheit zu bestimmen.

The first act of *El poder de la amistad*¹⁸² finds Alejandro representing the Senate of Scitia in Crete, where he has fallen in love with Margarita, the daughter of the king, who has given him permission to court her as the reward for having saved her life from a wild boar. Her gratitude, however, has changed into scorn and then hatred simply because she knows that he loves her and there is no novelty in it. She says to her cousin, Matilde, who reproves her for her ingratitude: "El querer quiere algo que esperar." She explains that "saber que me quiere bien y no tener que buscallo" has turned her against him, and she asks, "¿Cómo he de desear lo que yo tengo por mío?" These words give her entire attitude. Alejandro's two friends, Captain Tebandro and Luciano, come to Crete and, hearing his story, promise to help him. Other suitors at the court are the Prince of Thebes and the Duke of Athens, the former relying on his fortune, the latter on his valor, in being successful in winning Margarita's hand, while Alejandro has nothing to offer but what he deems greater riches, two good friends. This idea is scoffed at, and when Luciano and Tebandro learn this, they declare that *el poder de la amistad* shall be made something to be told in ages to come. Moclin, the *gracioso*, scorns the idea and feels that Alejandro is wasting his time having anything to do with Margarita.

When the king expresses regret to Luciano that he has not been given a great welcome on coming to Crete because Tebandro has come at the same time, bringing war when Alejandro had almost attained peace, the Prince of Thebes suggests that the festivity about to begin in honor of Margarita be to bring Tebandro a prisoner to Margarita. This plan is seconded by the king and Atenas. Luciano's first move

¹⁸² Based on the text of the *Biblioteca de autores españoles*, Vol. XXXIX, Madrid, 1856, pp. 21-38.

to help Alejandro is to tell Margarita that the latter is really in love with Matilde and is trying to bore Margarita until he is free of her, having obligated himself to the king to marry her before he ever saw Matilde. He extols Alejandro as a gallant. This makes but a slight impression on Margarita. But her regard for him increases when she reads a poem, supposedly written to Matilde. Alejandro chooses Matilde for a partner in the festivities and Margarita takes Luciano as her partner. Moclán helps Alejandro pretend to make love to Matilde and once started he does very well. He is overheard by Margarita, listening, who makes Matilde go into the garden with her. Later, she calls Alejandro and reproves him for his recent neglect of her, which he answers in such a way as to make her very hurt and angry, at which he is worried but assured by Moclán that all is going well. Margarita hears Luciano telling Alejandro that he must keep up his pretense of love for Matilde, but, unable to let Alejandro know that she is listening to them, and unwilling to lose the ground already gained, he tells Alejandro that it will be necessary for him to give up his love, because he, Luciano, loves the same woman. In Margarita's mind this can be no other than Matilde, and to Alejandro it means Margarita. In his misunderstanding, he accuses Luciano of treachery and swears vengeance. Margarita tells Alejandro not to return to the palace until he gets over his love, meaning his love for Matilde, and he leaves, saying he can never get over it, having in mind his real love for her. She almost confesses her love for Alejandro to Luciano when she asks the latter's aid in breaking up the supposed affair between Matilde and Alejandro. At the suggestion of Atenas, Alejandro is accused of being responsible for the failure to conclude peace between Scitia and Crete and is to be imprisoned. Luciano sees in this a chance to make Margarita confess her love for Alejandro, which she does as he is taken off a prisoner. Alejandro swears vengeance on both Luciano and Margarita, not understanding what the former has in mind.

In the third act, Tebandro is approaching, victorious over Tebas and Atenas, and Luciano advises the king to show favor to Alejandro by way of appeasing Tebandro, including giving him Margarita as his wife. The king goes out to meet them and if he is able to resist Tebandro, Alejandro is to lose his

head. Margarita sends Luciano for Alejandro, who still pretends his love for Matilde. She, finding Margarita weeping and hearing a full confession of her love for Alejandro, tells the latter, who is for showing less rigor, but is prevented from doing so by Moclín. Margarita then sings a song which is scorned by Alejandro. In the confusion of the crowd, the report comes that Tebandro has been defeated, and Margarita takes the opportunity to get even with Alejandro for his scorn of her by saying that she showed him favor only to save her father, and now that it is not necessary, she continues her scorn of him. Luciano announces that the report was false, and Tebandro appears, saying that he has accomplished for his friend Alejandro what he had said he would "*para que el poder de la amistad se vea*". The king begs Alejandro's pardon and says that if he still had a crown, he would offer it to him with his daughter. Alejandro says that the crown must be for one who deserves it and Margarita, and the latter confesses that she loves him, which is all Alejandro wants to hear. The play ends with three weddings to take place: those of Margarita and Alejandro, Matilde and Luciano, and Moclín and Irene.

Since, as Schaeffer suggests, there is no outward evidence to prove that *El poder de la amistad* preceded *El desdén con el desdén*, both being first printed in 1654, and the date of completion of the former being 1652, with but a possibility that *El desdén con el desdén* followed it, any definite opinion must be based on internal evidence. To begin with, the purpose of *El poder de la amistad* is not the same as that in *El desdén con el desdén*. In the former, the main idea is to show, as the title indicates, the value and power of real friendship. The task undertaken in this test brings up the situation which is in common between the two plays, but which is the main point in the latter play, namely, the overcoming of a woman's disdain by pretending a disdain greater than hers. Speaking in general, then, it would seem that *El desdén con el desdén*, which specializes on one situation found in the other play and works out to such an extent as we find in this masterpiece, a psychological evolution, as a logically motivated unit with no distracting situations, may be assumed to have followed *El poder de la amistad*, just as Fernández-Guerra y Orbe assumes. The basis of comparison of the two plays must be

this psychological evolution which takes place in Margarita and Diana. Both are brought around by a feigned disdain on the part of their lovers and because of jealousy aroused by feigned interest in other ladies. Diana's defeat is a more difficult undertaking, is a more complete victory for Carlos than Margarita's defeat is for Alejandro. Diana's reasons for her attitude toward men in general are more logical and better thought out than Margarita's reason for scorning the love of Alejandro. It would seem impossible, after drawing such a character as Diana—who is, so to speak, the last word as a representative of the psychological workings of the feminine mind—to create a character in much the same circumstances as those in which she is and have that character so greatly inferior to her as Margarita is. On the other hand, Margarita as a preliminary working out of Diana is most conceivable.

To Schaeffer, as quoted above, the similarity between these two plays of Moreto's lies in the pretended indifference on the part of both Carlos and Alejandro toward Diana and Margarita, respectively. In *El desdén con el desdén*, Moreto makes this fact the stimulus which makes Diana swear to *rendir* Carlos at any cost, which, in turn, brings about her downfall in the end. In *El poder de la amistad* this indifference is secondary to the more effective stimulus of jealousy which Margarita feels, early in the play, toward Matilde. Here, again, Alejandro, as a suggestion for the character of Carlos, who is made to play the part of a well-calculated, firm, and overwhelming indifference toward Diana, can easily be seen. He gets his cue from Alejandro and, without any aid except of Polilla—whereas Alejandro has both Luciano and Tebandro working for him—is made to stand out in relief along with Diana.

Matilde and Cintia play practically the same part in the two plays. Tebandro and Luciano have no counterparts in *El desdén con el desdén*, and Tebas and Atenas, altho rival suitors with Alejandro, do not have the same relation of good feeling and lack of malice toward him as do Bearne and Fox toward Carlos. Moclín is inferior to Polilla in the same proportion as Margarita to Diana, and Alejandro to Carlos. He takes up the office of *boticario* rather late in the play, when, after giving his ideas on the subject of how to treat scornful women, as follows:

Sí, Señor, y por azumbres,
 Porque haya bien que llorar;
 Que a estas ingratas, Señor,
 Perseguirlas, maltratarlas,
 Sacudirlas y dejarlas,
 Para que tengan amor . . .

he says:

Pues ve recetando de mí;
 Que yo soy el boticario. (Act II, scene x.)

Moclín reminds us of Polilla when he uses the name of Matilde as a verb, meaning to sing songs in Matilde's praise. In the third act, fourth scene, he says:

A *matildar* un poquito;
 Que, ha que, con esta prisión,
 No *matildamos*, un siglo.

Polilla, in the third scene of the third act of *El desdén con el desdén*, after Diana has wished the festivities to end, she being entirely ignored in them, has the following to say:

Si te enfada
 ver tu nombre en verso escrito,
 ¿qué han de hacer sino *cintiar*,
laurear y *fenisar*,
 que *dianar* es delito?

When Moclín says, in the fourth scene of the third act:

¡Qué dura empezó, y qué blanda
 Ha acabado el exorcismo!
 Tieso que tieso, Señor;
 Haz que no se te da un higo;
 La verás como una breba.

We are reminded of Polilla in the first scene of the first act when he argues with Carlos that the *breve* will become all the more ripe for having stones thrown at it, and that it will fall without fail. Moclín expresses his satisfaction with the way things are working out, by saying:

Ya van las purgas obrando (Act II, scene 3.)

and

Alon, que pinta la uva. (Act II, scene 11.)

This reminds us very much of Polilla when he says:

Toma si purga, señor;
 no hay en la botica emplasto

para las mujeres locas
como un parche de mal trato. (Act III, scene 12.)

and

Señor, buena va la danza. (Act I, scene 8.)

But, we also find Hernando, in *Los milagros del desprecio* of Lope de Vega, saying:

La purga ha empezado a obrar. (Act I, scene 16.)

and

Linda va la cazolada. (Act III, scene 16.)

If the date of Lope's play were between the two of Moreto, it might be said that Moclín, Hernando, and Polilla formed a sequence, Hernando being as superior to Moclín as Polilla is to Hernando. But, Lope's play preceded Moreto's plays and the question is whether Polilla—if *El desdén con el desdén* followed *El poder de la amistad*—is more like Moclín or Hernando. Bearing in mind that Hernando serves one definite purpose in *Los milagros del desprecio*, namely, to act as absolute master of ceremonies in bringing Juana around to find out that she is in love with Pedro and making her admit it, and that neither Moclín nor Polilla takes entire control of the situation, these latter two have more in common than Hernando and Polilla. However, both Hernando and Polilla "have the inside track" with both the lovers and loved ones, which brings them close together. Were it not for *El poder de la amistad*, we should say without hesitation that Hernando of *Los milagros del desprecio* was the suggestion for Polilla, but since there is this other play by Moreto, which seems to be of earlier composition than *El desdén con el desdén*, there is at least a chance that the Lope play did not have the influence granted it in the comparison between it and *El desdén con el desdén*. If *El poder de la amistad* followed *El desdén con el desdén*, Polilla seems to have been inspired by Hernando.

To disagree with Schaeffer, quoted above (cf. note 181) to the effect that no significance as to the sequence of plays may be put to the fact that one by the same author is better worked out than another, it appears that precisely in the case of Moreto, a play which he wrote, having it suggested by others, was invariably an improvement over the ones giving him suggestions. If this is granted in the case of plays by other writers, it may hold for two plays by the same writer. The

argument follows that *El desdén con el desdén*, being a better play in every way than *El poder de la amistad*, using a situation also found in the latter play and developing it to a degree of perfection found in few plays, with a possibility from the date of the plays of having been written after the latter, and a strong probability of the same from the internal comparison of the two, was influenced by *El poder de la amistad*.

The other Moreto play, *Yo por vos, y vos por otro*, is found in the *Parte cuarenta y dos de Varios*, Madrid, 1676, and the *Parte tercera de Moreto*, Valencia, 1676 and 1703.¹⁸³

*Yo por vos, y vos por otro*¹⁸⁴ finds Don ñigo de Mendoza and Don Enrique de Ribera, friends of the late father of Isabel and Margarita, in Madrid where they have come to marry the latter, as by arrangement of their father who decided that Margarita should marry ñigo and Isabel, Enrique. The pictures of the ladies have been received and each man has fallen in love with the one he should, but in a discussion between ñigo and Enrique as to the relative merits of their own pictures, ñigo's is sent to Isabel and Enrique's to Margarita and the young ladies fall in love according to the pictures, attaching the wrong name to each. When the situation is discovered, none is willing to give in, and Motril, the lackey, sees a solution in having each pretend to love the one who loves him, and, furthermore, to play on the temperament of each lady by way of making her get over her feeling, giving as the reason for not having displayed this sentiment at first, the difference in temperaments between themselves and the ones they really love. So, altho they pretend that ñigo really loves Isabel and Enrique, Margarita, they have decided to leave because of the incompatibility of their temperaments. Margarita and Isabel decide they are willing to put up with these dispositions, no matter what they are.

In the second act, Motril comes to Margarita pretending to be hunting Enrique, and purposely lets drop a paper which incriminates Enrique as having about seven lady loves. Motril makes sure that she thinks Enrique leads a most dissolute life, and when the latter appears and she reviles him, he does not

¹⁸³ Barrera, op. cit., p. 278.

¹⁸⁴ Based on the text of the *Biblioteca de autores españoles*, Vol. XXXIX, Madrid, 1873, pp. 373-390.

even deny it. This makes her furious and causes Enrique to remind her that she has already been warned about his disposition. It is next arranged that *ñigo* go to Isabel and work himself up to such a fury of jealousy, accusing her of having other lovers who throw stones at her window—all the work of Motril—and forbidding any man, even Motril, to enter her house, so that when the latter, after being in hiding in her room, appears and *ñigo* swears to kill him, Isabel is disgusted and vows she will never marry such a “fiera”.

In the third act, Margarita and Isabel lament their situation, the former insisting that it is worse to be loved by one of whom it is necessary to be jealous, and the latter that her plight of having a jealous lover is worse. Motril comes to tell them that his masters, ashamed of what they have done, want to come back and ask for pardon. In the meantime, Inés, the servant of Isabel, has learned that Enrique and *ñigo* have been pretending all this time and she so tells the ladies, after they have seen the men; at this interview, Margarita has talked with *ñigo*, Isabel not caring to, and she has been attracted to him in proportion as Enrique is unattractive to her. Isabel has talked with Enrique and had the same feeling toward him. It is Margarita's suggestion to send for Enrique and *ñigo* again, and by way of revenge for their having pretended all this time, she tells them that she and Isabel are now ready to marry them, since it is known in the city that they came for that purpose. When she says that she accepts Enrique and Isabel, *ñigo*, the gentlemen have nothing to do but acquiesce, caught at their own trick. Seeing them so gallant, Margarita changes her mind and says that “mejor está a las mujeres ser queridas” and that “dar hielo a fuego es más propio que dar fuego a hielo”, and she gives her hand to *ñigo*, and Isabel to Enrique. Motril chooses Inés and Marcelo, Juana.

Fernández-Guerra y Orbe¹⁸⁵ says of this play:

El principal resorte dramático de *El desdén con el desdén* juega en esta comedia.

This “principal resorte dramático” of *El desdén con el desdén* is the pretended indifference, and even disdain, which Carlos employs by way of overcoming the same attitude in Diana and making her reciprocate, in the end, his real feeling toward her. In *Yo por vos, y vos por otro*, resort is made to

¹⁸⁵ op. cit., p. 44.

pretense, on the basis that scorn or attraction are matters of the imagination, founded on no real reasons. This play has, then, more or less the same fundamental idea as *El desdén con el desdén*, namely, that it is possible, by the proper piece of artifice, to make any lady love the one who loves her. The process, in both plays, includes the character of the *gracioso*, who suggests and helps to carry out the deception. Motril, as the counterpart of Polilla, has much the same philosophy as the latter and to a certain extent the same ideas as to a remedy for the situation. He says:

¿Que hay hombre que desespere
De mal que en mujer consista? (Act I, scene 1.)

In his promise to overcome the difficulties, in the same act and scene, he says:

Si amor es enfermedad,
¿No ha de tener medicina?

He promises to effect a cure by resort to the *botica*, which is along the same line as Polilla works. Motril, in the ninth scene of the second act, expresses his satisfaction with the way things are going, suggesting that his "prescription" is worth "un millón de oro", and further reminds one of Polilla when he says:

¡Qué brava ha sido la purga!

However, the main importance of Motril is to "urdir" for his masters, which he does in no such subtle way as Polilla "worms", unostentatiously, into the heart of Diana.

It is impossible to say whether *Yo por vos, y vos por otro* preceded *El desdén con el desdén*, or followed it. Since the play did not appear in printed form until 1676, whereas *El desdén con el desdén* was printed in 1654, it is possible to agree with Gassier (cf. note 180) that it followed the latter play, but lacking any other definite information regarding it, there is no way of deciding the question. In any case, there is less in common between these two plays of Moreto's than between *El poder de la amistad* and *El desdén con el desdén*, and the most that can be said is to agree with Fernández-Guerra y Orbe, when he points out "la predilección que tuvo (Moreto) por este asunto" (cf. note 179), which naturally leads to the other suggestion made in the same connection, that the "asunto" may be considered as Moreto's own, possibly growing out of some experience of his life.

CHAPTER XXII

CONCLUSION

Altho, as stated at the beginning of this study, the purpose is not to pass judgment on Moreto's originality, before reviewing the pertinent points in the comparisons made between *El desdén con el desdén* and its suggested sources, it is not out of place to point out the dominant opinions on this subject.

Schaeffer,¹⁸⁶ arguing that the expression "El lindo Don Diego" was original with Lope de Vega, found in his *La defensa de la verdad*, and not with Moreto in his play *El lindo Don Diego*, writes:

Diese an sich unwesentliche Klarstellung ist nicht ganz ohne Wichtigkeit, denn es ist öfters der Versuch gemacht worden, Moreto von dem Vorwurfe der Nicht-Originalität rein zu waschen, den ihm sein Freund Don Gerónimo Cáncer in dem bekannten "Vejamen" macht und den jeder gründliche Forscher bestätigen muss. Je mehr Dramen der altspanischen Bühne man kennen lernt, desto mehr Vorbilder finden sich für die Comödien Moreto's.

Again, in pointing out the similarity between Mira de Amescua's *Galán, valiente y discreto* and Moreto's *El desdén con el desdén*, he writes:¹⁸⁷

Moreto hat eben mit scharfem Blick alles schön und richtig Gedachte in ähnlichen Stücken seiner Vorgänger wie in einem Brennpunkte gesammelt und zu dem Meisterwerke gestaltet, welches wir alle bewundern.

Altho making the broad assertion that if all the plays of the *siglo de oro* were available, it would be possible to find the original suggestions of all Moreto's plays,¹⁸⁸ Schaeffer grants a qualification to this general charge in the case of *El desdén con el desdén*, when he writes:¹⁸⁹

Die Aneignung geistigen Eigenthums fällt nur dann in die Sphäre des Erlaubten, wenn—wie in *El desdén con el desdén*—der entlehnte Stoff im Kopfe des Aneigers durchgeistigt und nach seiner Individualität umgeformt erscheint.

Defining the legitimate use of the works of others, he writes:¹⁹⁰

¹⁸⁶ op. cit., Vol. I, p. 124.

¹⁸⁷ op. cit., Vol. I, p. 319.

¹⁸⁸ op. cit., Vol. II, p. 185.

¹⁸⁹ op. cit., Vol. II, p. 161.

¹⁹⁰ op. cit., Vol. II, p. 186.

Durchaus künstlerisch gerechtfertigt in jeder Beziehung ist dagegen die Anempfindung fremder, an sich guter Motive und deren Verarbeitung in ein einheitliches Ganzes, wie es unserem Dichter in seinem Meisterwerke *El desdén con el desdén* gelungen ist. Dieses Durchpassiren eines gut erfundenen aber lose gefügten und nicht zu ausgiebiger Verwendung gelangten Materials durch den Kopf eines späteren, feinfühligem und methodischen Dichters kann, wie das genannte Beispiel zeigt, eine Neuschöpfung veranlassen, welche die Vorzüge der naiven mit denen der bewussten Dichtkunst vereinigt.

Also:¹⁹¹

Hier liegt keine Nachahmung, sondern eine dichterische Neuschaffung vor, und wenn Moreto's Entlehnungen alle gleicher Art wären, so dürfte er, wenn auch nicht in Originalität, doch in sonstigen dichterischen Eigenschaften mit jedem seiner Vorgänger um die Palme ringen.

Ludwig Lemcke¹⁹² agrees with Schaeffer:

Moreto ist keineswegs ein sehr originaler Dichter; eigentlich sogar von allen spanischen Dramatikern der schlimmste Plagiarius.

Die entlehnten Stoffe, aber, wusste er mit vollkommener Kenntniss dramatischer Wirkung zu verarbeiten, dass er seine Vorbilder weit hinter sich liess.

George Ticknor¹⁹³ says:

Though he [Moreto] is sometimes indebted for his plots to his predecessors, and especially to Lope, yet, in nearly every instance, and perhaps in every one, he surpassed his model, and the drama he wrote superseded, on the public stage, the one he imitated.

Agreeing, in practically the same words as Ticknor's, we find Schack,¹⁹⁴ Merimée,¹⁹⁵ Henry Butler Clarke,¹⁹⁶ Ochoa,¹⁹⁷ Carolina Michaelis.¹⁹⁸

Adolphe de Puibusque,¹⁹⁹ discussing the suggested predecessors of *El desdén con el desdén*, says:

Mais qu'est-ce que cela prouve, sinon la superiorité du second travail sur le premier? Les Espagnols qui considèrent *El desdén con el desdén* comme une de leurs meilleures comédies, ne rebattent rien du mérite de la pièce pour tenir compte de l'imitation; ils ont le bon esprit de savoir plus de gré à leurs auteurs d'un heureux perfectionnement, que d'une invention incomplète ou médiocre.

¹⁹¹ op. cit., Vol. II, p. 159.

¹⁹² op. cit., Vol. III, pp. 559-560.

¹⁹³ op. cit., Vol. II, p. 489.

¹⁹⁴ op. cit., Vol. III, p. 355.

¹⁹⁵ op. cit., pp. 353-354.

¹⁹⁶ op. cit., pp. 212-213.

¹⁹⁷ op. cit., p. 249.

¹⁹⁸ op. cit., p. 258.

¹⁹⁹ op. cit., Vol. II, p. 230.

After saying of Moreto:

Lo que no podría rechazar fácilmente Moreto, es la acusación de poco original.

Alonso Cortés²⁰⁰ goes on to say:

Y, sin embargo, estas mañas no fueron exclusivas de Moreto; tuvieronlas, en más o en menos, los demás dramáticos españoles, y no las desconocieron los extranjeros, que sin ningún recato explotaron ajenos filones. Nos llamaría la atención el hecho si no supiéramos que nuestros dramáticos del siglo de oro, más que por la gloria, trabajaban por la utilidad; y así, para abastecer los teatros con el menor esfuerzo y la mayor asiduidad posible, no titubeaban en aprovecharse de lo que encontraban hecho y les auguraba feliz suceso. Ni Moreto ni los demás lo hicieron por falta de inventiva; lo hicieron por hallar más expedito y seguro el camino del plagio que el de la originalidad.

Fernández-Guerra y Orbe²⁰¹ and Gassier²⁰² point to the necessity of *refundiciones* because of the general closing of the theaters from 1644 to 1649 and the forbidding of new plays except those dealing with the lives of saints, at just the time when Moreto—twenty-six years old—would be most affected by such restrictions.

Fitzmaurice-Kelly²⁰³ has the following to say on the subject of originality:

Aunque Shakespeare haya seguido a Plutarco, Cervantes al *Cavallero Cifar*, Lope de Vega a Bandello, Molière a Castillo Solórzano, Corneille a Ruiz de Alarcón, Calderón a Tirso de Molina, y Moreto a todo el mundo, apenas tiene que ver esto con la cuestión de originalidad. Lo que determina un gran autor no es el tema que ha escogido; es su manera de tratarlo, el rasgo característico de su genio individual: en una palabra, es el estilo.

In this connection, we are reminded that Molière's *La Princesse d'Élide*, based on Moreto's *El desdén con el desdén*, is considered more or less a failure, not because it was a copy of the latter play, but because it added nothing to its predecessor, and the changes made by Molière, far from being improvements, made it a decidedly inferior work. On the other hand, when we consider *El alcalde de Zalamea* of Calderón, the fact that it was based on Lope's play of the same title, and perhaps on *Fuente Ovejuna*, or *El mejor alcalde el Rey*, does not cause its depreciation as a literary monument for the reason that it

²⁰⁰ op. cit., *Prólogo*, pp. 15, 16, 17.

²⁰¹ op. cit., p. 23.

²⁰² op. cit., pp. 383-386.

²⁰³ op. cit., *Prefacio*, p. 8.

is a more finished, more carefully planned piece of work than the one which inspired it. To bring this idea more specifically to bear on Moreto, the following by Fernández-Guerra y Orbe is quoted:²⁰⁴

Pocos de sus contemporáneos tienen tantas comedias que puedan hoy poner en escena sin necesidad de alterarlas ni refundirlas. Débese esto al delicado gusto é insigne constancia con que, renunciando a la nombradía de original y fecundo, gozó en desarrollar, completar y perfeccionar lo que era digno de complemento y mejora, sabiendo bien que sin la forma el pensamiento no vive. Así jamás ni su gloria ni su provecho le interesaron tanto como la gloria y el provecho del arte.

In the review of the comparisons made with *El desdén con el desdén* of the plays suggested as sources of this play, it is possible to dismiss a fairly large proportion as having little or nothing in common with Moreto's work.

The play *Despreciar lo que se quiere* of Juan Pérez de Montalván must be ruled out because of being unavailable. From the available synopsis there appears to be no resemblance between it and *El desdén con el desdén*.

In the case of the other plays, the texts of all of which have been available, the following points, briefly put, have come to light:

El desdén vengado, of Lope de Vega, has nothing in common with *El desdén con el desdén*. The same is true of *La boba para los otros y discreta para sí*, also by Lope. *El perro del hortelano*, as a play, contains nothing suggesting *El desdén con el desdén*, but the expression "el perro del hortelano", common enough, is used by Polilla to Diana when the latter, jealous because she is not included in the festivities, suggests that they be dispensed with. *La dama melindrosa*, by the same author, has still less in common with *El desdén con el desdén* than *El perro del hortelano*. In the case of *A lo que obliga el desdén* of Salado Garcés, we found no justification for the suggestion of influence on Moreto. In Montalván's *Los desprecios en quien ama*, jealousy and not disdain is the keynote, and only the beginning and the final situations between the ladies and their lovers are at all similar.

Calderón's *Para vencer a amor, querer vencerle* gives us a slight suggestion of Polilla in Espolín, in the fact that he assumes responsibility for the outcome of César's effort to win Margarita. Lenicio, in Torres Naharro's *Comedia Serafina*,

²⁰⁴ op. cit., p. xxviii.

is so slightly suggestive of Polilla as to be entirely negligible among other *graciosos* with whom comparison is made. In Mira de Amescua's *Galán, valiente y discreto*, Flores, by his access to Serafina, is able to help Fadrique, but this assistance is in the form of facts and not due to psychological insight as is Polilla's help to Carlos. In Francisco de Rojas Zorrilla's *Sin honra no hay amistad*, Sabañón has the qualities of Flores, plus more of the insight of Polilla. He is, however, more like Hernando of Lope de Vega's *Los milagros del desprecio*, in acting as master of ceremonies, than he is like Polilla.

The part of the *gracioso*, *Polilla*, has more in common with Hernando than any of the other characters playing a similar part, and the question is still open as to whether Moreto's Moclín, in *El poder de la amistad*, may not have been the predecessor of Polilla.

In Lope's *La vengadora de la mujeres*, we find Laura's disinclination toward men proceeding from study and reading. It is on this one point alone, however, that she is like Diana. Juana, in Rojas Zorrilla's *Sin honra no hay amistad*, has Laura's idea of playing "the avenger of her sex", and her resemblance to Moreto's Diana is in her determination to make men fall in love with her and then to scorn them by way of her "revenge". Diana has this determination toward Carlos only, and as the result of indifference toward her. This same idea of "rendir", with the same intention, is also found in Lope's Estela in *La hermosa fea*. Estela, in limiting her determination to Ricardo, is more like Diana than either Juana or Laura. Her determination comes for the same reason, that of wounded vanity at the indifference to her charms when she has been used to general homage to her beauty. In Lope's *La dama boba*, we find Nise studious, but not scornful toward men, there being no real point of contact between this play and *El desdén con el desdén*. In Lope's *De cosario a cosario*, we find Celia, intent on overcoming, overcome by Juan, or worsted at her own game just as is Diana. It is in Tirso de Molina's *Celos con celos se curan* that we find a struggle between the *celos* of Sirena and César, in which Sirena is "beaten at her own game", comparable to the struggle between the *desdén* of Diana and Carlos. Initially, in *Encontráronse dos arroyuelos*, we find the same suggestion of struggle between two opposing forces; it is, however, but slightly developed.

These points of contact between Diana and the scornful loved ones of the other plays discussed are not enough, even all combined, to say that Moreto got this character from any source but his own. There is nothing unusual about the character of a lady who is hard to win, who is scornful toward the opposite sex, but the psychological insight shown in the character of Diana, worked out to perfection, is unusual, and that is what Moreto has accomplished in his play.

The character of Carlos has no real counterpart in the compared plays. The scorn of Pedro in *Los milagros del desprecio*, Ricardo's indifference in *La hermosa fea*, César's rudeness in *Para vencer a amor, querer vencerle*, after showing himself the ardent lover, Juan's tricks in *De cosario a cosario* are not at all comparable to the fine disdain of Carlos, concealing his real feeling toward Diana. The battle of wits, where Diana and Carlos are both on their guard to surprise a weakness in the other, finds its nearest suggestion in Tirso's *Celos con celos se curan*, and then, the resemblance is but general.

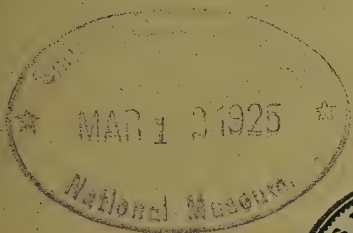
With a general resemblance of *El desdén con el desdén* to *Celos con celos se curan* and, in lesser degree, to *Encontráronse dos arroyuelos*; with a set of characters initially juxtaposed as in Lope's *La vengadora de las mujeres*; with the character of Diana standing out alone, scarcely comparable to any with whom she has a few points in common; with the same to be said about Carlos; with the character of Polilla suggested by Hernando—and possibly by Moreto's Moclín—and the whole worked out into a unit of excellent human psychology, the least that can be said in Moreto's favor is that he was most successful in using any suggestions found in other dramatists.

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INDIANA UNIVERSITY STUDIES



Study No. 63

ANALYSIS OF THE FINANCES OF THE STATE OF INDIANA, 1913-1923. By CHARLES KETTLEBOROUGH, Director of the Indiana Legislative Reference Bureau, and FREDERIC H. GUILD, Professor of Political Science in the University of Kansas, formerly Associate Professor of Political Science in Indiana University.

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Contents

	PAGE
INTRODUCTION	5
ANALYSIS, 1912-13	17
ANALYSIS, 1913-14	33
ANALYSIS, 1914-15	49
ANALYSIS, 1915-16	65
ANALYSIS, 1916-17	81
ANALYSIS, 1917-18	99
ANALYSIS, 1918-19	117
ANALYSIS, 1919-20	135
ANALYSIS, 1920-21	153
ANALYSIS, 1921-22	173
ANALYSIS, 1922-23	193
CONSOLIDATED TABLES	216
EXPLANATORY NOTES	222, 230

Introduction

THE decade from 1913 to 1923, inclusive, which is the period covered in this study, was characterized by an unprecedented increase in wages, the prices of commodities, and the general cost of living. The index numbers of the Federal Bureau of Labor Statistics, disclosing the comparative wholesale prices of 404 commodities, including farm products, food, clothing, fuel, light, metal products, building materials, chemicals, drugs, household goods, and other miscellaneous articles necessary for and entering into the support of the average family, as shown in the following table, indicates that, for the whole period, the increase in the general cost of living was 53.7 per cent, that the most marked increase was in 1916 and 1917 and the most conspicuous decline in 1921, and that the same commodities which cost \$100 in 1913 cost \$226.20 in 1920, the peak year, and \$153.70 in 1923. During the same period, wages in the principal industries increased 99 per cent, the most perceptible advances being in 1918, 1919, and 1920, and the only recession in 1922. An inspection of the table discloses that the most conspicuous advance in wages came in 1918, while the first sharp advance in the cost of living was in 1916; that while the peak prices prevailed in 1920, wages did not reach the high level till 1923; and that industrial laborers who received \$10 per week in 1913 were receiving \$19.90 per week in 1923. Farm wages during the same period advanced from \$21.38 to \$33.18 per month, or 55.1 per cent, reaching the highest level in 1920.

To this general upward tendency in the prices of commodities and the income of wage-earners, the cost of federal, state, and local governments affords no exception. During the 11 fiscal years beginning October 1, 1912, and ending September 30, 1923, the amount of revenue disbursed by the state increased from \$9,125,634.52 to \$30,578,475.87, representing an aggregate increase of \$21,452,841.35 or 235.1 per cent. The table following shows the disbursements of the state government, functionally allocated, for the years 1913 and 1923, respectively, and the total increase for each of the purposes therein set forth.

TABLE I. INDEX NUMBERS OF WHOLESALE PRICES AND FULL-TIME WEEKLY WAGE RATES. ALL COMMODITIES AND ALL TRADES. FARM WAGES

YEAR	Wholesale Prices		Union Wage Scale		Farm Labor per Month with Board	Per Cent of Increase over Preceding Year
	Index Number	Per Cent of Increase over Preceding Year	Index Number	Per Cent of Increase over Preceding Year		
1913.....	100.0	.....	100	.....	\$21.38	.....
1914.....	98.1	-1.9	102	2.0	21.05	-1.5
1915.....	100.8	1.7	102	0.0	21.26	0.9
1916.....	126.8	26.0	106	3.9	23.25	9.3
1917.....	177.2	39.7	112	5.7	28.87	24.1
1918.....	194.3	9.7	130	16.1	34.92	20.9
1919.....	206.4	6.2	148	13.8	39.82	14.0
1920.....	226.2	9.6	189	27.7	46.89	17.7
1921.....	146.9	-35.1	193	2.1	30.14	-35.7
1922.....	148.8	1.3	183	-5.2	29.17	-3.2
1923.....	153.7	3.3	199	8.3	33.18	13.8

TABLE II. COMPARATIVE DISBURSEMENTS OF STATE REVENUE

Purpose of Disbursement	1913	1923	Increase
1. State Departments.....	\$942,753.61	\$2,038,776.24	\$1,096,022.63
2. Temporary Commissions.....	18,893.41	8,578.52	—10,314.89
3. Private Associations.....	6,129.01	8,974.60	2,845.59
4. Non-Departmental Charges.....	683,498.98	1,196,682.88	513,183.90
5. Investments.....	.....	761,120.11	761,120.11
6. Payment of Loans.....	250,000.00	1,595,000.00	1,345,000.00
7. Interest on Loans.....	31,479.44	58,035.02	26,555.58
8. Schools.....	3,304,326.04	4,173,507.42	869,181.38
9. Universities and Normal Schools.....	1,005,475.95	3,616,696.66	2,611,220.71
10. County Road Fund.....	21,289.16	.....	—21,289.16
11. State Highways.....	.....	9,290,281.46	9,290,281.46
12. Teachers' Pensions.....	.....	197,355.12	197,355.12
13. Monuments and Memorials.....	14,477.72	70,930.82	56,453.10
14. Parks, Forests and Hatcheries.....	.....	153,174.67	153,174.67
15. Benevolent Institutions.....	2,847,311.20	7,409,362.35	4,562,051.15
True Disbursements.....	\$9,125,634.52	\$30,578,475.87	\$21,452,841.35
Plus Refunds and Transfers.....	3,100.24	24,319.07	.....
Auditor's Net Disbursements.....	\$9,128,734.76	\$30,602,794.94	.....

In the following tables an attempt has been made to analyze the items of expenditure which are set forth in Table II above, and to account for the rather notable increase in state disbursements for the period under consideration. Table III below is designed to show the increase in the cost of the several state departments which existed in or prior to 1913; and the increase in the cost of the state government by reason of the expenditures of departments which were created in 1913 or subsequent thereto. Tables IV, V, and VI show, respectively, the increase in the cost of services which were carried on by the state in 1913 and in 1923; the amount added by the cost of services which were undertaken by the state in 1913 or subsequent thereto; and the amount added by the cost of state departments which have been radically modified or reorganized. Table VII sets forth a list of the departments and services which have been discontinued or in which economies have been effected. By combining the various items set forth in these tables, the increase of \$21,452,841.35 in the disbursements of the state government may be accounted for as follows:

1. Increase in Cost of General Government.....	\$ 402,539.33
2. Increase in Schools, State Institutions, etc.....	9,288,077.80
3. Added by Services Established in 1913 or subsequent...	11,766,633.63
4. Increase in Cost of Reorganized and Expanded Departments	176,911.83
<hr/>	
Total Increases	\$21,634,162.59
Less Decreases in Cost of Services.....	181,321.24
<hr/>	
Total Increase to be Accounted For.....	\$21,452,841.35

TABLE III. INCREASE IN COST OF STATE DEPARTMENTS, 1913-1923

(a) DEPARTMENTS UNCHANGED OR EXPANDED BY NEW DIVISIONS

DEPARTMENT	Date Created	Departments in Existence Prior to 1913		Departments Created in 1913		Departments Created Subsequent to 1913.	Federal Aid Departments	
		Cost of Department in 1913	Cost of Department in 1923	Increase or Decrease in Cost	Cost of Department in 1913	Cost of Department in 1923	Cost to State	Amount Paid by Federal Government in 1923
1. Governor.....	1816	\$16,099 36	\$17,904 66	\$1,805 30				
2. Lieutenant-Governor.....	1816	1,000 00	1,030 50	30 50				
3. Secretary of State.....	1816	15,363 44	18,250 41	2,886 97				
(a) Automobile Department.....	1913				\$456 20	\$73,530 74		
(b) Blue Sky Department.....	1920							
(c) Auto Theft Department.....	1921	13,822 74	14,777 02	954 28				\$19,224 70
4. Treasurer of State.....	1816	21,598 25	23,746 74	2,148 49				138,878 37
5. Attorney-General.....	1855	936 65	4,225 26	3,288 55				
(a) Escheated Estates.....			6,113 06	6,113 06				
(b) Anti-Trust Laws.....	1907							
(c) Prohibition Law.....	1918							5,933 26
6. State Superintendent.....	1852	19,687 13	20,713 04	1,025 91				
(a) High School Inspector.....	1913				1,081 39	8,951 04		
(b) Vocational Department.....	1913						\$3,505 77	\$9,368 08
(c) Teachers' Training and Licensing.....	1919							11,527 04
(d) School Attendance.....	1921							4,860 39
(e) Elementary School Inspection.....	1921							8,122 19
(f) Rehabilitation Department.....	1921							
7. Board of Education.....	1852	12,800 49	8,660 11	-4,140 38				
8. Adjutant-General.....	1816	9,708 62	14,231 90	4,523 28				
9. Clerk Supreme Court.....	1816	13,246 75	15,946 39	2,699 64				
10. Reporter Supreme Court.....	1852	11,759 99	11,113 61	-646 38				
11. Printing Board.....	1875	3,947 55	6,549 90	2,601 65				
12. Election Commission.....	1889	1,000 00	1,500 00	500 00				
13. Board of Health.....	1881	24,550 90	36,032 43	11,481 53				
(a) Laboratory of Hygiene.....	1905	9,429 09	10,576 24	647 15				
(b) Food, Drugs and Water.....	1905	24,916 11	28,998 70	5,082 59				
(c) Weights and Measures.....	1911	2,596 51	9,991 59	7,395 08				
(d) Cold Storage.....	1911			-400 78				
(e) Hydrophobia.....	1911			-2,348 74				
(f) Baby Book.....	1913	7,031 30	4,682 56		1,304 57			
(g) Water Analysis.....	1919							6,197 50
(h) Child Hygiene.....	1919							12,499 09
(i) Venereal Diseases.....	1919							36,210 69
(j) Tuberculosis.....	1919							9,985 98
(k) Housing.....	1922							2,771 55

TABLE III. INCREASE IN COSTS OF STATE DEPARTMENTS, 1913 TO 1923.—Continued.

DEPARTMENT	Date Created	Departments in Existence Prior to 1913			Departments Created in 1913		Departments Created Subsequent to 1913.	Federal Aid Departments		
		Cost of Department in 1913	Cost of Department in 1923	Increase or Decrease in Cost.	Cost of Department in 1913	Cost of Department in 1923		Cost of Department in 1913	Cost to State	Amount Paid by Federal Government in 1923
14. Oil Inspection Department.....	1879	3,937 40	77,537 81	73,600 41						
15. Board of Charities.....	1889	14,025 02	17,864 16	3,839 14						
(a) Agency for Dependent Children.....	1897	14,278 69	21,999 47	7,720 78						
(b) Maternity Hospitals.....	1909	1,146 92	2,997 40	1,850 48						
(c) Deportation.....	1917									
(d) Outdoor Poor Relief.....	1917									
16. Tax Commission.....	1891	16,252 40	23,140 80	6,888 40						
(a) Inheritance Tax.....	1913				876 83	10,000 00				
(b) Statistical Division.....	1919									
17. Board of Accounts.....	1909	66,761 43	30,119 07	—36,642 36						
(a) Budget Department.....	1921	5,479 17	6,377 31	898 14						
18. Law Library.....	1867	10,000 00	19,693 90	9,693 90						
19. Library Commission.....	1899	2,255 04	7,731 95	5,476 91						
20. Pardon Board.....	1903									
21. Historical Commission.....	1915									
22. State Probation Officer.....	1921	6,073 93	2,999 86	—3,074 07						
23. Battle Flag Commission.....	1908									
24. Teachers' Pension Board.....	1921									
25. Supreme Court.....	1816	37,391 15	43,533 49	6,142 34						
26. Appellate Court.....	1891	45,039 88	51,989 17	6,949 29						
27. Lunacy Commission.....	1917		54 00	54 00						
28. Pharmacy Board.....	1899	5,580 69	9,651 41	4,070 72						
29. Medical Board.....	1897	5,855 93	5,997 58	141 65						
30. Embalmers' Board.....	1901	1,792 75	3,891 84	2,099 09						
31. Optometry Board.....	1907	1,202 91	1,229 74	26 83						
32. Nurses' Board.....	1905	1,118 45	5,095 10	3,976 65						
(a) Educational Director.....	1921									
33. Engineers' Board.....	1921			—800 00						
34. State Agent.....	1842	800 00	11,495 71	—2,527 90						
35. Court Reports.....	1852	14,023 61	12,257 13	—30,812 58						
36. Departmental Reports.....		43,069 71		17,659 50						
37. Fire Marshal.....	1913									
38. Highway Commission.....	1917									
Sub-Total.....		\$506,480 74	\$611,700 26	\$105,219 52	\$20,073 92	\$169,711 12	\$302,449 45	\$3,505 77	\$137,418 61	\$30,834 35

(b) DEPARTMENTS DISMEMBERED AND EXPANDED

39.	Auditor of State.....	1816	\$18,135 10	\$22,802 31	\$4,667 21				
	(a) Land Department.....	1823	1,800 00	1,868 22	68 22				
40.	Bank Department.....	1919	29,396 50	46,308 54	16,912 04				
	(a) Building and Loan Department.....	1911	9,134 34	12,940 01	3,805 67				
	(b) Loan and Credit Department.....	1917							
41.	Insurance Department.....	1919	22,933 06	56,058 01	33,124 95				
42.	State Library.....	1825	14,052 72	39,877 67	16,824 95				
	(a) Legislative Reference Department.....	1907	4,058 06		-4,058 06				
	(b) History and Archives.....	1913				\$2,499 37	\$1,809 68		
	Sub-Total.....		\$99,509 78	\$170,854 76	\$71,344 98	\$2,499 37	\$4,809 68	\$2,418 98	

(c) DEPARTMENTS CONSOLIDATED AND EXPANDED

43.	Conservation Department.....	1919	\$64,244 75	\$153,420 35	\$49,553 63				
	(a) Fish and Game Commissioner.....	1881	8,418 11						
	(b) Geologist.....	1889	15,413 32						
	(c) Entomologist.....	1889	8,705 33						
	(d) Gas Inspector.....	1889	7,085 21						
	(e) Forestry.....	1901							
	(f) Lands and Waters.....	1919							
	(g) Engineer.....	1921							
44.	Legislative Bureau.....	1913	14,778 75	-14,778 75		\$5,141 92	\$13,000 24	\$10,254 40	
	(a) Bureau of Statistics.....	1879						14,979 72	
	(b) Crop Reporting Service.....	1919						2,035 27	
	Sub-Total.....		\$118,645 47	\$153,420 35	\$34,774 88	\$5,141 92	\$13,000 24	\$27,269 39	

(d) DEPARTMENTS CONSOLIDATED

45.	Live Stock Sanitary Board.....	1919	\$11,093 82	\$32,233 24	\$19,871 63				
	(a) Veterinarian.....	1889	1,267 79						
46.	Veterinary Examiners.....	1905							
	State House Superintendent.....	1919	66,992 80	17,583 94					
	(a) Custodian.....	1889	32,227 03						
	(b) Engineer.....	1889	17,181 83						
	Sub-Total.....		\$61,770 47	\$99,226 04	\$37,455 57				

TABLE III. INCREASE IN COSTS OF STATE DEPARTMENTS, 1913 TO 1923.—Continued.

(c) DEPARTMENTS SUPERSEDED AND EXPANDED

DEPARTMENT	Date Created	Departments in Existence Prior to 1913			Departments Created in 1913		Departments Created Subsequent to 1913		Federal Aid Departments		
		Cost of Department in 1913	Cost of Department in 1923	Increase or Decrease in Cost	Cost of Department in 1913	Cost of Department in 1923	Cost of Department in 1923	Cost of Department in 1923	Cost of Department in 1913	Cost to State	Amount Paid by Federal Government in 1923
47. Industrial Board.....	1915										
(a) Bureau of Inspection.....	1899		\$10,705 92	\$51,336 52							
(b) Employment Service.....	1909	\$50,196 36									
(c) Mine Department.....	1923	9,173 04					\$10,511 39				
48. Public Service Commission.....	1913										
(a) Railroad Commission.....	1905	23,705 95		—23,705 95			\$142,050 82	\$194,445 70			
Sub-Total.....		\$83,075 35	\$10,705 92	\$27,630 57	\$42,050 82	\$194,445 70	\$10,511 39				
Grand Total.....		\$869,481 81	\$1,145,907 33	\$276,425 52	\$69,766 03	\$381,968 74	\$342,649 21		\$3,505 77	\$137,418 61	\$30,834 35

TABLE IV. INCREASE IN COST OF SERVICES EXISTING IN AND PRIOR TO 1913

(a) General Government		
	Amount of Increase in 1923 over 1913	Per Cent of Increase
1. Salaries of State Employees ¹	\$115,494.62	18.1
2. Office Expenses of State Departments.....	26,561.83	8.7
3. Private Associations Receiving State Aid.....	1,925.12	41.8
4. State Militia.....	40,099.14	63.0
5. Armories.....	87,808.51	403.9
6. Repairs on State House.....	22,412.30	374.7
7. Governor's Mansion.....	456.31	33.9
8. Salaries of Local Judges and Prosecutors ²	93,656.28	29.5
9. Specific Appropriations.....	5,040.15	45.9
10. Miscellaneous.....	9,085.07	152.4
Total.....	\$402,539.33	29.3
(b) Special Items		
1. Investments ³	\$761,120.11	.....
2. Payment of Loans and Interest.....	1,371,555.58	.....
3. Common Schools.....	574,191.96	17.3
4. Universities and Normal School ⁴	2,611,220.71	259.7
5. Monuments and Memorials.....	4,749.53	32.8
6. Benevolent Institutions ⁵	3,965,239.91	139.2
Total.....	\$9,288,077.80	

TABLE V. AMOUNT ADDED BY COST OF SERVICES ESTABLISHED IN 1913 OR SUBSEQUENT THERETO

1. Departments Created in 1913.....	\$312,200.71
2. Federal Aid Departments Created in 1913.....	5,862.31
3. Departments Created since 1913.....	342,649.21
4. Federal Aid Departments Created since 1913.....	158,884.88
5. Private Associations Receiving State Aid.....	2,449.54
6. Salaries of Local Judges ⁶	19,193.54
7. Tubercular Cattle ⁷	73,883.76
8. Foot and Mouth Disease.....	375.00

¹During the period from 1913 to 1923, the wages of Union Labor in all trades increased 99 per cent; farm wages increased 55.1 per cent; and the wages of state employees increased 18.1 per cent.

²In 1913, there were 66 circuit judges, 66 prosecuting attorneys, and 9 superior judges. Circuit and superior judges each received a salary from the state of \$3,500 and prosecuting attorneys were paid \$500. In 1921, the salaries of all judges were raised to \$4,200 per year. In the meantime, the number of circuit judges and prosecuting attorneys had increased from 66 to 71 and the number of superior judges from 9 to 19.

³This item consists largely of money belonging to the teachers' pension board, which, under the act of 1921, is invested in approved securities.

⁴The marked increase in the disbursements for higher education dates back to 1913 when the 7-cent tax levy was fixed and a more liberal policy adopted in the support of the universities and normal school. In 1921, a special tax levy was fixed for the agricultural experiment station at Purdue.

⁵The increase in the cost of maintaining the benevolent institutions is more nearly comparable to the advance in wholesale prices than any of the other services of the state government.

⁶Prior to 1921, all criminal, probate, and juvenile judges were paid by the counties. Under the provisions of the act of 1921, the salaries of these judges was fixed at \$4,200 per year, payable out of the state treasury.

⁷Under the acts of 1919, p. 574, the state veterinarian is authorized to slaughter cattle afflicted

with tuberculosis and pay the owner of the animal a prescribed sum therefor.

9. Rhoda J. Chase Pension ⁸	1,200.00
10. Industrial Rehabilitation ⁹	15,408.69
11. County Agents ¹⁰	82,703.84
12. Automobile Tags and Badges.....	122,623.37
13. Automobile Rebates.....	32,681.01
14. Gasoline Tax Refunds ¹¹	12,202.29
15. Vocational Education ¹²	294,989.42
16. State Highways ¹³	9,290,281.46
17. Teachers' Pensions ¹⁴	197,355.12
18. Monuments and Memorials ¹⁵	51,703.57
19. Parks, Forests and Hatcheries.....	153,174.67
20. Benevolent Institutions ¹⁶	350,116.16
21. Industrial Aid for Blind ¹⁷	246,695.08
Total.....	\$11,766,633.63

TABLE VI. AMOUNT ADDED BY COST OF REORGANIZED DEPARTMENTS

	<i>Salaries</i>	<i>Office Expense</i>	<i>Total</i>
1. Attorney-General—Anti-Trust Fund.....	\$5,656.86	\$456.20	\$6,113.06
2. Bank Department ¹⁸	12,063.72	4,848.32	16,912.04
3. Insurance Department ¹⁸	27,786.50	5,338.45	33,124.95
4. Conservation Department ¹⁹	31,000.57	18,553.06	49,553.63
5. Live Stock Sanitary Board ²⁰	10,175.97	9,695.66	19,871.63
6. Industrial Board ²¹	35,144.14	16,192.38	51,336.52
Total.....	\$121,827.76	\$55,084.07	\$176,911.83

TABLE VII. DECREASE IN COST OF SERVICES EFFECTED BY DISCONTINUANCES

1. Temporary Commissions.....	\$10,314.89
2. Private Associations Receiving State Aid.....	1,529.07
3. Suppression of Riots.....	4,151.00

⁸Widow of Ex-Governor Ira J. Chase. The pension was fixed at \$1,200 per year by Acts of 1920, p. 98.

⁹By the acts of 1921, p. 547, the state accepted the federal aid rehabilitation act, under which financial assistance is extended to persons who have been disabled in industries.

¹⁰The office of county agent was established by the vocational act of 1913, p. 37. The state pays \$1,000 per year as salary to each county agent. Acts of 1923, p. 424.

¹¹Refunds for gasoline tax paid for gasoline not used on the public highways. Acts of 1923, p. 532.

¹²A system of vocational education was established by the Acts of 1913, p. 37. The state disburses funds to local school corporations for the maintenance of vocational courses and to higher institutions of learning for the training of teachers.

¹³The system of state highways was established by the Acts of 1917, p. 253 and Acts of 1919, p. 119.

¹⁴The teachers' pension system was first established by the Acts of 1915, p. 658, and the state assumed jurisdiction of the fund by virtue of the Acts of 1921, p. 751.

¹⁵World War Memorial, created by the Acts of 1920, p. 174.

¹⁶The Penal Farm, established by Acts of 1913, p. 660, and the Feeble-Minded Farm Colony, established by Acts of 1919, p. 480.

¹⁷Established by the Acts of 1915, p. 118, to assist adult blind persons in securing employment.

¹⁸Formerly divisions of the office of Auditor of State. Created as separate departments by the Acts of 1919, pp. 112 and 109.

¹⁹Created by the Acts of 1919, p. 375. Combines the former offices of Fish and Game Commissioner, Geologist, Entomologist, Gas Inspector, and Board of Forestry.

²⁰Created by the Acts of 1919, p. 749. Combines the former offices of State Veterinarian and Veterinary Medical Examiners.

²¹Created by the Acts of 1915, p. 392. Superseded the Bureau of Inspection and is authorized to administer the workmen's compensation act. By the Acts of 1920, p. 24, the employment service was transferred to the Industrial Board.

4. Legislature.....	61,363.11
5. Printing Acts of Legislature.....	11,125.68
6. Election Ballots and Supplies.....	5,768.25
7. Sheriffs—Escaped Prisoners.....	20,298.67
8. Sale of State Lands.....	656.35
9. Unclaimed Estates.....	1,221.40
10. District Marshals.....	617.40
11. Presidential Electors.....	443.50
12. County Road Fund ²²	21,289.16
13. State Library—Reference Department ²³	4,058.06
14. Bureau of Statistics ²⁴	14,778.75
15. Railroad Commission ²⁵	23,705.95
<hr/>	
Total.....	\$181,321.24

²²The county road fund was created by the Acts of 1913, p. 779, and consisted of the automobile license fees which were distributed to the counties for the construction of roads. This fund was abolished by the Acts of 1917, p. 253, and the proceeds of the automobile license fees are now used for the construction of state highways.

²³The Legislative Reference Bureau was created as a separate department by the Acts of 1913, p. 694.

²⁴Abolished by the Acts of 1917, p. 189. By the Acts of 1919, p. 82, the duties of the Bureau of Statistics were transferred to the Legislative Reference Bureau.

²⁵Superseded by the Public Service Commission, Acts of 1913, p. 167.

ANALYSIS

For the Fiscal Year ending September 30, 1913

TABLE I. RECEIPTS—SUMMARY—1913

*Per Cent
of Total*

1. Balance on Hand, Oct. 1, 1912.....	\$327,124.85	
2. Taxes on Property.....	\$6,009,991.21	65.8
3. Poll Taxes.....	367,500.00	4.0
4. Insurance Taxes.....	447,093.84	4.9
5. Transportation Taxes.....	12,135.85	.2
6. Vessel Tonnage Taxes.....	850.39	.0
7. Dog Taxes (Hydrophobia).....	5,017.69	.0
8. Depository Interest.....	19,760.00	.2
9. Interest on Invested Funds.....	587,723.73	6.4
10. Earnings of State Institutions and Property.....	389,103.68	4.3
11. Sale of Property.....	10,224.84	.1
12. Federal Aid.....	81,725.00	.8
13. County Aid.....	136,920.48	1.5
14. Fees.....	589,453.77	6.5
15. Temporary Loans.....	460,000.00	5.1
16. Unclaimed Estates.....	12,141.57	.2
17. Recoveries by Board of Accounts.....	1,037.89	.0
18. Miscellaneous Receipts.....	350.77	.0
<hr/>		
True Receipts.....	\$9,131,030.71	100.0
Refunds.....	2,562.74	
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Auditor's Net Receipts.....	\$9,133,593.45	
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Amount Available for State Purposes.....	\$9,460,718.30	

TABLE II. DISBURSEMENTS—SUMMARY—1913

1. State Departments.....	\$942,753.61	10.3
2. Temporary Commissions.....	18,893.41	.2
3. Private Associations.....	6,129.01	.1
4. Non-Departmental Charges.....	683,498.98	7.5
5. Payment of Loans.....	250,000.00	2.8
6. Interest on Loans.....	31,479.44	.3
7. Schools.....	3,304,326.04	36.2
8. Universities.....	1,005,475.95	11.0
9. Monuments and Memorials.....	14,477.72	.2
10. Road Fund for Counties.....	21,289.16	.2
11. Benevolent Institutions.....	2,847,311.20	31.2
<hr/>		
True Disbursements.....	\$9,125,634.52	100.0
Refunds.....	3,100.24	
<hr/>		
Auditor's Net Disbursements.....	\$9,128,734.76	
Balance September 30, 1913.....	\$331,983.54	

TABLE III. RECEIPTS—ANALYSIS—1913

(Index figures refer to notes on page 230.)

		<i>Per Cent of Total</i>
1. Taxes on Property ¹ —		
(1) General Fund.....	\$1,690,301.07	
(2) Sinking Fund.....	283,851.65	
(3) Benevolent Institutions.....	958,680.98	
(4) Common Schools.....	2,556,817.98	
(5) Educational Institutions.....	520,339.53	
Total.....	\$6,009,991.21	65.8
2. Poll Taxes ² —		
(1) General Fund.....	\$183,750.00	
(2) Common Schools.....	183,750.00	
Total.....	\$367,500.00	4.0
3. Insurance Taxes ³	\$447,093.84	4.9
4. Transportation Taxes ⁴	\$12,135.85	.2
5. Vessel Tonnage Taxes ⁵	\$850.39	.0
6. Dog Taxes (Hydrophobia) ⁶	\$5,017.69	.0
7. Depository Interest ¹⁰ —		
(1) General Fund.....	\$13,915.73	
(2) Purdue University.....	4,055.15	
(3) Indiana University.....	520.27	
(4) State Normal.....	1,034.19	
(5) Road Fund.....	234.66	
Total.....	\$19,760.00	.2
8. Interest on Invested Funds ¹¹ —		
(1) Indiana University—Permanent Endowment Fund.....	\$36,757.13	
(2) Common School Fund.....	550,845.13	
(3) College Fund.....	121.47	
Total.....	\$587,723.73	6.4
9. Earnings of State Institutions and Property ¹² —		
(1) Soldiers' Monument.....	\$7,468.80	
(2) Benevolent Institutions.....	381,634.88	
Total.....	\$389,103.68	4.3
10. Sale of Property ¹³ —		
(1) Military Supplies.....	\$376.72	
(2) Court Reports.....	5,984.00	
(3) Library—Books.....	4.15	
(4) State Forest—Timber.....	17.35	
(5) State House—Junk and Paper.....	104.17	
(6) State Lands—Reclamation.....	896.18	
Sale.....	2,022.27	

Per Cent
of Total

(7) College Fund—Payment of Principal.....		250.00	
(8) Endowment Fund—Payment of Principal...		570.00	
Total.....		\$10,224.84	.1
11. Federal Aid ¹⁴ —			
(1) Purdue University.....		\$50,000.00	
(2) Soldiers' Home.....		31,725.00	
Total.....		\$81,725.00	.8
12. County Aid ¹⁵ —			
(1) Tubercular Patients—Tuberculosis Hospital		\$20,706.30	
(2) Care of Insane.....		33,301.18	
(3) Care of Misdemeanants.....		82,123.22	
(4) Care of Deaf.....		789.78	
Total.....		\$136,920.48	1.5
13. Fees—			
(1) Domestic Corporations.....		\$125,705.40	
(2) Foreign Corporations.....		12,957.65	
(3) Corporations—Filing with Auditor.....		1,054.00	
(4) Miscellaneous Secretary of State Fees.....		14,043.80	
(5) Land Fees.....		423.00	
(6) Supreme Court (Docket) Fees.....		4,115.52	
(7) Appellate Court (Docket) Fees.....		7,167.81	
(8) Circuit Courts (Docket) Fees.....		17,446.01	
(9) Teachers' Examination Fees.....		1,885.00	
(10) Cold Storage Fees.....		430.00	
(11) Fishing and Hunting Licenses.....		59,600.71	
(12) Gas Wells—Plugging.....		5,350.00	
(13) Industrial Licenses.....		13,260.00	
(14) Employment Agencies.....		353.34	
(15) Public Utility Fees.....		6,012.72	
(16) Railroad Fees.....		824.20	
(17) Railroad Licenses.....		11,000.00	
(18) Rendering Plant Licenses.....		108.20	
(19) Veterinary Licenses.....		1,282.62	
(20) Inspection of Oil.....		65,786.70	
(21) Insurance Examiners' Fees and Expenses.....		87,392.76	
(22) Bank Examiners' Fees and Expenses.....		28,143.40	
(23) Building and Loan Fees.....		2,933.53	
(24) Pharmacists.....		9,233.00	
(25) Physicians and Surgeons.....		6,409.84	
(26) Embalmers.....		2,187.75	
(27) Optometrists.....		1,098.30	
(28) Nurses.....		1,730.23	
(29) Automobile Registration Fees.....		92,385.50	
(30) Unclaimed Fees (Local Courts).....		9,132.78	
Total.....		\$589,453.77	6.5

		<i>Per Cent of Total</i>
14. Temporary Loans	\$460,000.00	5.1
15. Unclaimed Estates	\$12,141.57	.2
16. Recoveries by Board of Accounts	\$1,037.89	.0
17. Miscellaneous Receipts—General Fund	\$350.77	.0
True Receipts	\$9,131,030.71	100.0
Refunds—		
(1) Fish and Game Commissioner	\$4.25	
(2) Common School Fund	638.89	
(3) State Normal School	27.10	
(4) Governor	636.05	
(5) Adjutant-General	13.50	
(6) Printing Board	232.25	
(7) Auditor of State	51.35	
(8) State Superintendent	130.33	
(9) State Library	31.50	
(10) Board of Charities	500.00	
(11) Board of Forestry	34.60	
(12) Entomologist	74.96	
(13) Gettysburg Commission	187.96	
Total	\$2,562.74	
Auditors' Net Receipts	\$9,133,593.45	
Amount Available for State Purposes	\$9,460,718.30	

TABLE IV. RECEIPTS—COLLECTIONS BY DEPARTMENTS AND INSTITUTIONS—1913

1. Secretary of State	(1) Domestic Corporations ..	\$125,705.40
	(2) Foreign Corporations ..	12,957.65
	(3) Sale of Court Reports ..	5,984.00
	(4) Miscellaneous Fees	14,043.80
	(5) Automobile Fees	92,385.50
	Total	\$251,076.35
2. Auditor of State	(1) Land Fees	\$423.00
	(2) Corporation Fees	1,054.00
	(3) Bank Examiners' Fees and Expenses	28,143.40
	(4) Building and Loan Fees ..	2,933.53
	(5) Insurance Examiners' Fees and Expenses	87,392.76
	Total	\$119,946.69

3.	State Superintendent.....	(1) Teachers' Examination Fees.....	\$1,885.00
4.	Adjutant-General.....	(1) Sale Military Property..	\$376.72
5.	Clerk of Supreme Court.....	(1) Supreme Court Fees....	\$4,115.52
		(2) Appellate Court Fees....	7,167.81
		Total.....	\$11,283.33
6.	Board of Health.....	(1) Cold Storage Fees.....	\$430.00
7.	Oil Inspection Department....	(1) Inspection of Oil.....	\$65,786.70
8.	Board of Forestry.....	(1) Sales from Forest.....	\$17.35
9.	Fish and Game Commissioner..	(1) Hunting and Fishing Licenses.....	\$59,600.71
10.	Gas Inspector.....	(1) Plugging Gas Wells.....	\$5,350.00
11.	Bureau of Inspection.....	(1) Industrial License Fees	\$13,260.00
12.	Bureau of Statistics.....	(1) Employment Agency Fees.....	\$353.34
13.	Railroad Commission.....	(1) Interlocker, etc., Fees..	\$824.20
14.	Public Service Commission....	(1) Public Utility Security Issues.....	\$6,012.72
15.	State Library.....	(1) Sale of Duplicates.....	\$4.15
16.	Veterinarian.....	(1) Reduction Plant Fees...	\$108.20
17.	Veterinary Board.....	(1) Examination Fees.....	\$1,282.62
18.	Pharmacy Board.....	(1) Examination Fees.....	\$9,233.00
19.	Medical Board.....	(1) Examination Fees.....	\$6,409.84
20.	Embalmers' Board.....	(1) Examination Fees.....	\$2,187.75
21.	Optometry Board.....	(1) Examination Fees.....	\$1,098.30
22.	Nurses' Board.....	(1) Examination Fees.....	\$1,730.23
23.	State Board of Accounts.....	(1) Recoveries.....	\$1,037.89
24.	State House Superintendent....	(1) Junk and Paper.....	\$104.17
25.	General Receipts.....	(1) Docket Fees—Local Courts.....	\$17,446.01
		(2) Depository Interest....	13,915.73
		(3) General Fund Miscellaneous.....	350.77
		(4) Railroad Liquor Licenses.....	11,000.00
		(5) State Lands—Reclamation.....	896.18
		(6) State Lands—Sale.....	2,022.27
		(7) Unclaimed Estates....	12,141.57
		(8) Interest on School Fund	550,845.13
		(9) Unclaimed Fees.....	9,132.78
		(10) Road Fund—Depository Interest.....	234.66
		Total.....	\$617,985.10
26.	Soldiers' Monument.....	(1) Earnings and Sales....	\$7,468.80
27.	Purdue University.....	(1) Federal Aid.....	\$50,000.00
		(2) Depository Interest....	4,055.15
		Total.....	\$54,055.15

28. Indiana University.	(1) Depository Interest. . . .	\$520.27
	(2) College Fund Principal..	250.00
	(3) College Fund Interest...	121.47
	(4) Endowment Fund Prin- cipal.....	570.00
	(5) Endowment Fund In- terest.....	36,757.13
Total.....		<hr/> \$38,218.87
29. State Normal.....	(1) Depository Interest. . . .	\$1,034.19

30. Benevolent and Correctional Institutions

Institution

	<i>Receipts and Earnings</i>	<i>Received from Counties</i>	<i>Received from Patients</i>	<i>Federal Aid</i>	<i>Total</i>
1. Soldiers' Home.....	\$1,154.44		\$17,757.36	\$31,725.00	\$50,636.80
2. Orphans' Home.....	383.37				383.37
3. Tuberculosis Hospital.....		\$20,706.30	2,563.04		23,269.34
4. Central Hospital.....	2,290.82	9,655.10			11,945.92
5. Eastern Hospital.....	404.56	3,631.70			4,036.26
6. Northern Hospital.....	1,026.49	5,671.62			6,698.11
7. Southern Hospital.....	726.99	5,023.87			5,750.86
8. Southeastern Hospital.....	850.98	9,318.89			10,169.87
9. Feeble-Minded School.....	8,358.01				8,358.01
10. Epileptic Village.....	5,861.13				5,861.13
11. Girls' School.....	169.19	32,944.42			33,113.61
12. Boys' School.....	711.94	49,178.80			49,890.74
13. Woman's Prison.....	4,096.67				4,096.67
14. State Prison.....	234,457.09				234,457.09
15. Reformatory.....	100,012.79				100,012.79
16. School for Deaf.....	447.95	789.78			1,237.73
17. School for Blind.....	362.06				362.06
Totals.....	\$301,314.48	\$136,920.48	\$20,320.40	\$31,725.00	\$550,280.36

Grand Total Departmental and Institutional Receipts.....	\$1,828,441.73
Taxes on Property.....	6,009,991.21
Poll Taxes.....	367,500.00
Special Taxes.....	465,097.77
Loans.....	460,000.00
<hr/>	
Total Receipts.....	\$9,131,030.71
Plus Refunds.....	2,562.74
<hr/>	
Auditor's Net Receipts.....	\$9,133,593.45

TABLE V. DISBURSEMENTS—ANALYSIS—1913

1. State Departments

<i>Department</i>	<i>Salaries</i>	<i>Expenses</i>	<i>Total</i>
		<i>Other Than Salaries</i>	
1. Governor.....	\$14,248.79	\$1,850.57	\$16,099.36
2. Lieutenant-Governor...	1,000.00	.....	1,000.00
3. Secretary of State.....	12,951.00	2,868.64	15,819.64
4. Auditor of State.....	61,529.73	19,869.27	81,399.00
5. Treasurer of State.....	13,100.00	722.74	13,822.74
6. Attorney-General.....	19,050.00	3,484.90	22,534.90
7. State Superintendent..	12,255.55	8,512.97	20,768.52
8. Board of Education....	6,375.99	6,424.50	12,800.49
9. Vocational Department	3,052.74	453.03	3,505.77
10. Adjutant-General.....	8,834.63	873.99	9,708.62
11. Clerk of Supreme Court	11,975.00	1,271.75	13,246.75
12. Reporter of Supreme Court.....	11,550.00	209.99	11,759.99
13. Printing Board.....	3,200.00	747.55	3,947.55
14. Election Commission..	1,000.00	.....	1,000.00
15. Board of Health.....	43,762.54	25,662.15	69,424.69
16. Oil Inspection Depart- ment.....	3,750.00	187.40	3,937.40
17. Board of Charities.....	15,096.08	14,354.55	29,450.63
18. Tax Commission.....	9,750.00	7,379.23	17,129.23
19. Board of Accounts.....	59,808.31	6,953.12	66,761.43
20. Board of Forestry.....	4,790.84	2,294.37	7,085.21
21. Geologist.....	7,031.73	1,386.38	8,418.11
22. Gas Inspector.....	7,961.90	743.43	8,705.33
23. Entomologist.....	10,289.75	5,123.57	15,413.32
24. Fish and Game Com- missioner.....	32,570.20	31,674.55	64,244.75
25. Bureau of Inspection...	36,112.90	14,083.46	50,196.36
26. Public Service Com- mission.....	36,080.71	5,970.11	42,050.82
27. Railroad Commission..	3,709.27	19,996.68	23,705.95
28. State Library.....	13,491.54	7,118.61	20,610.15
29. Law Library.....	3,000.00	2,479.17	5,479.17
30. Library Commission...	5,857.73	4,142.27	10,000.00

Department	Salaries	Expenses	Total	Per Cent of Total
		Other Than Salaries		
31. Legislative Bureau.....	4,314.32	827.60	5,141.92	
32. Bureau of Statistics.....	21,166.79	2,785.00	23,951.79	
33. Veterinarian.....	7,172.84	3,920.98	11,093.82	
34. Veterinarians' Board..	901.60	366.19	1,267.79	
35. Pardon Board.....	1,800.00	455.04	2,255.04	
36. Battle Flag Commis- sion.....	2,182.34	3,891.59	6,073.93	
37. State House Superin- tendent.....	19,626.20	12,600.83	32,227.03	
38. State House Engineer..	7,194.90	9,986.93	17,181.83	
39. Supreme Court.....	35,931.29	1,459.86	37,391.15	
40. Appellate Court.....	43,800.00	1,239.88	45,039.88	
41. Pharmacy Board.....	3,799.89	1,780.80	5,580.69	
42. Medical Board.....	1,090.00	4,765.93	5,855.93	
43. Embalmers' Board....	1,469.18	323.57	1,792.75	
44. Optometry Board.....	860.88	342.03	1,202.91	
45. Nurses' Board.....	627.95	490.50	1,118.45	
46. State Agent.....	800.00	.....	800.00	
47. Printing Court Reports .....	.....	14,023.61	14,023.61	
48. Printing Departmental Reports.....	.....	43,069.71	43,069.71	
49. Fire Marshal.....	11,968.32	5,691.18	17,659.50	
Total.....	\$637,893.43	\$304,860.18	\$942,753.61	10.3

2. Temporary Commissions

1. Centennial Commission*	\$153.80	\$153.80	
2. Gettysburg Anniversary Commission†.....	16,649.63	16,649.63	
3. Vocational Commission‡.....	991.08	991.08	
4. Workmen's Compensa- tion Commission§.....	98.90	98.90	
5. Panama Commission||.....	1,000.00	1,000.00	
Total.....	\$18,893.41	\$18,893.41	.2

*The Centennial Commission was created in 1911. It consisted of 5 members and its duty was to formulate plans for the celebration of the centennial of the admission to the Union and to provide for the erection of a state educational building. (Acts 1911, p. 99)

†The Gettysburg Anniversary Commission was created in 1913. In 1911 provision was made for the appointment of a commissioner to provide for the participation of Indiana in the fiftieth anniversary of the Battle of Gettysburg in July, 1913 (Acts 1911, p. 645). The commission of 1913 consisted of 8 members and its duty was to manage the participation of Indiana in the anniversary and defray the expenses of soldiers from Indiana attending the celebration. (Acts 1913, p. 602)

‡The Vocational Commission was created in 1911 and consisted of 7 members. Its duty was to investigate the needs of education in the different industries of the state. Its recommendations led to the passage of the vocational education law of 1913. (Acts 1911, p. 407)

§The Workmen's Compensation Commission was created in 1913 and consisted of 5 members. Its duty was to ascertain what system, if any, was desirable to compensate persons injured in industry. (Acts 1913, p. 897)

||By an Act of 1911, the governor was authorized to investigate the question of representation of Indiana at the Panama-Pacific Exposition in San Francisco in 1915 (Acts 1911, p. 671). Having decided to participate, a commission of 9 members was created in 1913 to assume charge of the Indiana exhibit. (Acts 1913, p. 299)

3. Private Associations Receiving State Aid*

Department	Salaries	Expenses	Total	Per Cent of Total
		Other Than Salaries		
1. Horticultural Society..		\$3,100.00	\$3,100.00	
2. Dairymen's Association		500.00	500.00	
3. Stock-Breeders' Asso- ciation.....		499.94	499.94	
4. Corn Growers' Associa- tion.....		500.00	500.00	
5. Academy of Science.....		1,477.42	1,477.42	
6. Historical Society.....		51.65	51.65	
Total.....		\$6,129.01	\$6,129.01	.1

4. Non-Departmental Services and Charges

1. State Militia.....		\$85,376.64	\$85,376.64	
2. Suppression of Riots...		14,040.56	14,040.56	
3. Legislature.....	\$122,507.00	40,000.67	162,507.67	
4. Printing Acts of Legis- lature.....		23,667.57	23,667.57	
5. Repairs on State House		5,980.10	5,980.10	
6. Salaries of Superior Judges.....	58,028.42		58,028.42	
7. Salaries of Circuit Judges.....	226,832.40		226,832.40	
8. Salaries of Prosecuting Attorneys.....	32,403.15		32,403.15	
9. Premiums State Fair..		10,000.00	10,000.00	
10. Sheriffs' Expenses— Prisoners.....		20,298.67	20,298.67	
11. Sale of State Lands.....		656.35	656.35	
12. Unclaimed Estates....		1,221.40	1,221.40	
13. Election Ballots and Supplies.....		23,158.98	23,158.98	
14. District Marshals.....		617.40	617.40	
15. Presidential Electors..		443.50	443.50	
16. Specific Appropriations		10,962.41	10,962.41	
17. Race Track Cases.....		822.75	822.75	
18. Gary Bribery Cases...		139.02	139.02	
19. Constitutional Litiga- tion.....		2,604.25	2,604.25	
20. Tiesburg Land Cases..		510.00	510.00	
21. Flood Expenses.....		1,349.82	1,349.82	
22. Inauguration Expenses		254.68	254.68	
23. Owen Bust.....		79.50	79.50	

*The appropriation for the Horticultural Society is made to assist in defraying the expenses of the annual Apple Show. The annual appropriation to the Dairymen's, Stock-Breeders', and Corn-Growers' Associations is made by general statute, at not to exceed \$500 per annum, each, and is used in defraying the expenses of such Associations in the prosecution of educational work in the state (Acts 1907, p. 570). Under the present law, the Academy of Science received \$1200 per year to pay for the printing of the proceedings. (Acts 1921, p. 837)

Purpose	Salaries	Expenses	Total	Per Cent of Total
		Other Than Salaries		
24. Funeral.....		200.05	200.05	
25. Governor's Mansion....		1,343.69	1,343.69	
Total.....	\$439,770.97	\$243,728.01	\$683,498.98	7.5
5. Payment of Loans				
1. Paid on State Debt.....			\$250,000.00	2.8
6. Interest on Loans				
1. Interest on State Debt.....			\$31,479.44	.3
7. Schools				
1. Common School Apportionment.....			\$3,304,326.04	36.2
8. Universities and Normal School				
1. Indiana University.....			\$335,948.43	
2. Purdue University.....			501,313.37	
3. State Normal.....			168,214.15	
Total.....			\$1,005,475.95	11.0
9. State Monuments and Memorials				
1. Soldiers' Monument....	\$6,613.54	\$6,541.18	\$13,154.72	
2. Nancy Hanks Cemetery	977.78	122.22	1,100.00	
3. Tippecanoe Battle Ground.....		223.00	223.00	
Total.....	\$7,591.32	\$6,886.40	\$14,477.72	.2
10. Road Fund*				
1. Distribution to Counties.....			\$21,289.16	.2
11. Benevolent and Correctional Institutions				
Institution	Maintenance	Lands, Buildings, and Permanent Improvements	Total	
1. Soldiers' Home.....	\$178,889.72	\$14,366.89	\$193,256.61	
2. Orphans' Home.....	111,263.86		111,263.86	
3. Tuberculosis Hospital..	53,022.88	647.48	53,670.36	
4. Central Hospital.....	349,526.48	66,476.56	416,003.04	
5. Eastern Hospital.....	161,649.77	85,880.17	247,529.94	
6. Northern Hospital.....	195,948.63	31,326.35	227,274.98	
7. Southern Hospital.....	134,666.36	14,730.99	149,397.35	
8. Southeastern Hospital..	183,497.05	16,766.21	200,263.26	
9. Feeble-Minded School..	180,943.95	17,097.08	198,041.03	
10. Epileptic Village.....	55,547.20	33,453.54	89,000.74	

*Under the Act of 1913, all money received as automobile fees, less the cost of administering the automobile department, was distributed to the counties for the maintenance of county roads.

<i>Institution</i>	<i>Maintenance</i>	<i>Lands, Buildings, and Permanent Improvements</i>	<i>Total</i>	<i>Per Cent of Total</i>
11. Girls' School.....	77,996.97	3,807.77	81,804.74	
12. Boys' School.....	110,621.43	9,519.04	120,140.47	
13. Woman's Prison.....	30,005.50	.....	30,005.50	
14. State Prison.....	334,307.31	2,394.42	336,701.73	
15. Reformatory.....	240,910.54	7,984.68	248,895.22	
16. School for Deaf.....	88,625.64	.....	88,625.64	
17. School for Blind.....	43,444.44	11,992.29	55,436.73	
Total.....	\$2,530,867.73	\$316,443.47	\$2,847,311.20	31.2
True Disbursements.....			\$9,125,634.52	100.0
Plus Refunds and Transfers—				
(1) Board of Charities.....		\$500.00		
(2) Taxes Refunded.....		76.35		
(3) Miscellaneous Receipts...		10.20		
(4) Hydrophobia Fund.....		2,513.69	3,100.24	
Auditor's Net Disbursements.....			\$9,128,734.76	
Balance, September 30, 1913.....			\$331,983.54	

TABLE VI. STATE DEPARTMENTS—COST AND COLLECTIONS—
1913

The following table shows the total cost of each of the state departments for the fiscal year ending September 30, 1913, and the receipts accruing to each department as Fees collected for services rendered, rent, sale of property, earnings, and other miscellaneous receipts applicable to payment of the expenses of the department.

<i>Department</i>	<i>Total Cost of Department</i>	<i>Collections</i>
1. Governor.....	\$16,099.36	.....
2. Lieutenant-Governor.....	1,000.00	.....
3. Secretary of State.....	15,819.64	\$168,244.85
4. Auditor of State.....	81,399.00	119,946.69
5. Treasurer of State.....	13,822.74	.....
6. Attorney-General.....	22,534.90	.....
7. State Superintendent.....	20,768.52	1,885.00
8. Board of Education.....	12,800.49	.....
9. Vocational Department.....	3,505.77	.....
10. Adjutant-General.....	9,708.62	376.72
11. Clerk of Supreme Court.....	13,246.75	11,283.33
12. Reporter of Supreme Court.....	11,759.99	.....
13. Printing Board.....	3,947.55	.....
14. Election Commission.....	1,000.00	.....
15. Board of Health.....	69,424.69	5,447.69
16. Oil Inspection Department.....	3,937.40	65,786.70
17. Board of Charities.....	29,450.63	.....

	<i>Department</i>	<i>Total Cost of Department</i>	<i>Collections</i>
18.	Tax Commission.....	17,129.23	.....
19.	Board of Accounts.....	66,761.43	1,037.89
20.	Board of Forestry.....	7,085.21	17.35
21.	Geologist.....	8,418.11	.....
22.	Gas Inspector.....	8,705.33	5,350.00
23.	Entomologist.....	15,413.32	.....
24.	Fish and Game Commissioner.....	64,244.75	59,600.71
25.	Bureau of Inspection.....	50,196.36	13,260.00
26.	Public Service Commission.....	42,050.82	6,012.72
27.	Railroad Commission.....	23,705.95	824.20
28.	State Library.....	20,610.15	4.15
29.	Law Library.....	5,479.17	.....
30.	Library Commission.....	10,000.00	.....
31.	Legislative Bureau.....	5,141.92	.....
32.	Bureau of Statistics.....	23,951.79	353.34
33.	Veterinarian.....	11,093.82	108.20
34.	Veterinary Board.....	1,267.79	1,282.62
35.	Pardon Board.....	2,255.04	.....
36.	Battle Flag Commission.....	6,073.93	.....
37.	State House Superintendent.....	32,227.03	104.17
38.	State House Engineer.....	17,181.83	.....
39.	Supreme Court.....	37,391.15	.....
40.	Appellate Court.....	45,039.88	.....
41.	Pharmacy Board.....	5,580.69	9,233.00
42.	Medical Board.....	5,855.93	6,409.84
43.	Embalmers' Board.....	1,792.75	2,187.75
44.	Optometry Board.....	1,202.91	1,098.30
45.	Nurses' Board.....	1,118.45	1,730.23
46.	State Agent.....	800.00	.....
47.	Fire Marshal.....	17,659.50	.....
48.	Printing Court Reports.....	14,023.61	.....
49.	Printing Departmental Reports.....	43,069.71	.....
	Total.....	\$942,753.61	\$481,585.45
		481,585.45	
	Excess of Cost over Collections.....	\$461,168.16	
50.	General Collections—		
	(1) Insurance Taxes.....		\$447,093.84
	(2) Transportation Taxes.....		12,135.85
	(3) Vessel Tonnage Taxes.....		850.39
	(4) Depository Interest.....		13,915.73
	(5) Docket Fees.....		17,446.01
	(6) Railroad Liquor Licenses.....		11,000.00
	(7) General Fund Miscellaneous.....		350.77
	Total.....		\$502,792.59
	Less Excess Cost of State Departments.....		461,168.16
	Available for General Government Purposes.....		\$41,624.43

51. Other Non-Tax Revenue Available—	
(1) Soldiers' Monument Receipts.....	\$7,468.80
Total Available for General Government Purposes....	\$49,093.23
52. General Government Costs—	
(1) Temporary Commissions.....	\$18,893.41
(2) Private Associations.....	6,129.01
(3) Non-Departmental Charges.....	683,498.98
(4) Payment of Loans.....	250,000.00
(5) Interest on Loans.....	31,479.44
(6) State Monuments and Memorials.....	14,477.72
Total.....	\$1,004,478.56
Less Amount Available for General Government.....	49,093.23
Amount to be Paid from Property Taxes on Loans.....	\$955,385.33
Amount Received from Loans.....	460,000.00
Amount to be paid from Property Taxes.....	\$495,385.33
Net Assessed Valuation in 1913.....	\$1,898,207,235
Necessary Levy on General Property.....	2¾c on \$100
Amount Produced by 2¾c levy.....	\$522,005.00

The following items and institutions are not included in the foregoing calculation as they are maintained by revenue which is completely segregated from the general government cost.

1. Schools.....	\$3,304,326.04
2. Universities.....	1,005,475.95
3. County Road Fund.....	21,289.16
4. Benevolent Institutions.....	2,847,311.20
Total.....	\$7,178,402.35

ANALYSIS

For the Fiscal Year ending September 30, 1914

TABLE I. RECEIPTS—SUMMARY—1914

		<i>Per Cent of Total</i>
1. Balance on Hand, October 1, 1913.....	\$331,983.54	
2. Taxes on Property.....	\$6,979,227.35	61.3
3. Poll Taxes.....	372,890.00	3.3
4. Insurance Taxes.....	488,360.44	4.3
5. Transportation Taxes.....	14,661.61	.1
6. Vessel Tonnage Taxes.....	909.70	.0
7. Dog Taxes (Hydrophobia).....	5,281.62	.0
8. Inheritance Taxes.....	85,335.76	.7
9. Depository Interest.....	20,806.22	.2
10. Interest on Invested Funds.....	580,577.44	5.1
11. Earnings of State Institutions and Property.....	372,840.63	3.3
12. Sale of Property.....	12,786.72	.1
13. Federal Aid.....	88,468.17	.8
14. County Aid.....	142,054.43	1.2
15. Fees.....	941,020.95	8.3
16. Fines.....	4.00	.0
17. Temporary Loans.....	1,285,000.00	11.3
18. Unclaimed Estates.....	5,416.19	.0
19. Recoveries by Board of Accounts..	3,183.52	.0
20. Miscellaneous Receipts.....	519.14	.0
True Receipts.....	\$11,399,343.89	100.0
Refunds.....	6,823.89	
	\$11,406,167.78	
Less Amount Auditor out of Balance.....	92.74	
Auditor's Net Receipts.....	\$11,406,075.04	
Amount Available for State Purposes.....	\$11,738,058.58	

TABLE II. DISBURSEMENTS—SUMMARY—1914

1. State Departments.....	\$1,056,240.07	9.5
2. Temporary Commissions.....	26,357.61	.2
3. Private Associations.....	6,751.83	.1
4. Non-Departmental Charges.....	527,890.29	4.8
5. Payment of Loans.....	1,335,062.50	12.1
6. Interest on Loans.....	45,164.81	.4
7. Schools.....	3,325,559.22	30.0
8. Universities.....	1,163,059.38	10.5
9. Monuments and Memorials.....	15,496.85	.1

		<i>Per Cent of Total</i>
10. Road Fund for Counties	469,244.33	4.3
11. Benevolent Institutions	3,107,031.74	28.0
<hr/>		
True Disbursements	\$11,077,858.63	100.0
Plus Refunds	46,566.30	
Plus Amount Auditor out of Balance	367.16	
<hr/>		
Auditor's Net Disbursements	\$11,124,792.09	
Balance, September 30, 1914	\$613,266.49	

TABLE III. RECEIPTS—ANALYSIS—1914

(Index figures refer to notes on page 230.)

1. Taxes on Property—		
(1) General Fund	\$1,526,377.91	
(2) Sinking Fund	286,963.35	
(3) Benevolent Institutions	1,490,571.71	
(4) Common Schools	2,591,597.86	
(5) Educational Institutions	982,756.33	
(6) Vocational Education	100,960.19	
<hr/>		
Total	\$6,979,227.35	61.3
2. Poll Taxes—		
(1) General Fund	\$186,445.00	
(2) Common Schools	186,445.00	
<hr/>		
Total	\$372,890.00	3.3
3. Insurance Taxes—		
(1) Regular (Auditor of State)	\$437,173.82	
(2) Fire Marshal	51,186.62	
<hr/>		
Total	\$488,360.44	4.3
4. Transportation Taxes	\$14,661.61	.1
5. Vessel Tonnage Taxes	\$909.70	.0
6. Dog Taxes (Hydrophobia)	\$5,281.62	.0
7. Inheritance Taxes	\$85,335.76	.7
8. Depository Interest—		
(1) General Fund	\$14,531.93	
(2) Purdue University	3,866.41	
(3) Indiana University	1,156.23	
(4) State Normal	1,251.65	
<hr/>		
Total	\$20,806.22	.2

		<i>Per Cent of Total</i>
9.	Interest on Invested funds—	
(1)	Indiana University—Permanent Endowment Fund.....	\$36,717.20
(2)	Common School Fund.....	543,813.49
(3)	College Fund.....	46.75
	Total.....	\$580,577.44 5.1
10.	Earnings of State Institutions and Property—	
(1)	Soldiers' Monument.....	\$6,494.05
(2)	Benevolent Institutions.....	366,346.58
	Total.....	\$372,840.63 3.3
11.	Sale of Property—	
(1)	Court Reports.....	\$9,738.67
(2)	State Forest—Timber.....	218.50
(3)	State House—Junk and Paper.....	158.95
(4)	State Lands—Reclamation.....	133.60
	Sale.....	461.00
(5)	College Fund—Payment of Principal.....	2,050.00
(6)	Endowment Fund—Payment of Principal..	26.00
	Total.....	\$12,786.72 .1
12.	Federal Aid—	
(1)	Purdue University.....	\$55,000.00
(2)	Soldiers' Home.....	32,900.00
(3)	Quartermaster-General's Salary.....	568.17
	Total.....	\$88,468.17 .8
13.	County Aid—	
(1)	Tubercular Patients—Tuberculosis Hospital	\$33,447.54
(2)	Care of Insane.....	28,602.27
(3)	Care of Misdemeanants.....	79,394.98
(4)	Care of Deaf.....	609.64
	Total.....	\$142,054.43 1.2
14.	Fees—	
(1)	Domestic Corporations.....	\$73,949.49
(2)	Foreign Corporations.....	12,637.94
(3)	Corporations—Filing with Auditor.....	900.00
(4)	Miscellaneous—Secretary of State Fees....	12,192.95
(5)	Land Fees.....	367.00
(6)	Supreme Court (Docket) Fees.....	6,269.47
(7)	Appellate Court (Docket) Fees.....	5,845.50
(8)	Circuit Courts (Docket) Fees.....	16,580.10
(9)	Teachers' Examination Fees.....	2,070.00
(10)	Cold Storage Fees.....	490.00
(11)	Fishing and Hunting Licenses.....	81,888.02
(12)	Gas Wells—Plugging.....	6,485.00
(13)	Industrial Licenses.....	15,331.00

		<i>Per Cent of Total</i>
(14) Water Craft Inspection.....	322.00	
(15) Authorizing Public Utility Securities.....	19,585.82	
(16) Audits and Appraisals of Public Utilities..	3,199.93	
(17) Railroad Liquor Licenses.....	11,000.00	
(18) Rendering Plant Licenses.....	7.50	
(19) Veterinary Licenses.....	1,094.00	
(20) Inspection of Oil.....	70,082.50	
(21) Insurance Examiners' Fees and Expenses..	92,994.45	
(22) Bank Examiners' Fees and Expenses.....	27,821.05	
(23) Building and Loan Fees.....	5,005.00	
(24) Pharmacists.....	1,563.50	
(25) Physicians and Surgeons.....	4,317.00	
(26) Embalmers.....	979.25	
(27) Optometrists.....	1,123.15	
(28) Nurses.....	1,837.95	
(29) Automobile Registration Fees.....	461,356.34	
(30) Unclaimed Fees (Local Courts).....	3,725.04	
Total.....	\$941,020.95	8.3
15. Fines—State Library—On Books. ¹⁷	\$4.00	.0
16. Temporary Loans.....	\$1,285,000.00	11.3
17. Unclaimed Estates ¹⁹	\$5,416.19	.0
18. Recoveries by Board of Accounts.....	\$3,183.52	.0
19. Miscellaneous Receipts—General Fund Miscellaneous.....	\$519.14	.0
True Receipts.....	\$11,399,343.89	100.0
Refunds and Transfers—		
(1) Governor.....	\$156.31	
(2) Library.....	4.98	
(3) Board of Charities.....	500.75	
(4) Board of Forestry.....	10.50	
(5) Tax Board.....	1.20	
(6) Board of Accounts.....	.01	
(7) Gas Inspector.....	86.34	
(8) Entomologist.....	.24	
(9) Battle Flag Commission.....	91.30	
(10) Gettysburg Commission.....	32.64	
(11) State House Superintendent.....	14.00	
(12) Taxes Transferred.....	177.31	
(13) Purdue University.....	18.00	
(14) Deficiency School Fund.....	509.54	
(15) Refund on Bonds.....	5,000.00	
(16) State Normal.....	76.00	
(17) Orphans' Home.....	6.29	

(18) Woman's Prison	100.00
(19) Girls' School	38.48

\$6,823.89

Grand Total of All Receipts.....\$11,406,167.78

Less Amount Auditor out of Balance..... 92.74

Auditor's Net Receipts.....\$11,406,075.04

Amount Available for State Purposes.....\$11,738,058.58

TABLE IV. RECEIPTS—COLLECTIONS BY DEPARTMENTS
AND INSTITUTIONS—1914

1. Secretary of State.....	(1) Domestic Corporations..	\$73,949.49
	(2) Foreign Corporations...	12,637.94
	(3) Miscellaneous Fees.....	12,192.95
	(4) Sale Court Reports	9,738.67
	Total.....	\$108,519.05
2. Automobile Department.....	(1) Automobile Fees	\$461,356.34
3. Auditor of State	(1) Land Fees	\$367.00
	(2) Corporation Fees	900.00
	(3) Insurance Fees.....	92,994.45
	(4) Bank Fees	27,821.05
	(5) Building and Loan Fees..	5,005.00
	Total.....	\$127,087.50
4. State Superintendent	(1) Teachers' Examination Fees.....	\$2,070.00
5. Adjutant-General.....	(1) Federal Aid—Quarter- master's Salary	\$568.17
6. Clerk of Supreme Court.....	(1) Supreme Court Fees	\$6,269.47
	(2) Appellate Court Fees...	5,845.50
	Total.....	\$12,114.97
7. Board of Health.....	(1) Cold Storage Fees.....	\$490.00
8. Oil Inspection Department...	(1) Inspection of Oil.....	\$70,082.50
9. Board of Forestry.....	(1) Sale of Timber.....	\$218.50
10. Fish and Game Commissioner	(1) Hunting and Fishing Licenses	\$81,888.02
11. Gas Inspector.....	(1) Plugging Gas Wells.....	\$6,485.00
12. Bureau of Inspection.....	(1) License Fees	\$15,331.00
	(2) Water Craft Inspection..	322.00
	Total.....	\$15,653.00
13. Public Service Commission...	(1) Authorizing Securities ..	\$19,585.82
	(2) Audits and Appraisals...	3,199.93
	Total.....	\$22,785.75

14.	State Library	(1)	Replacement of Books..	\$4.00
15.	Veterinarian	(1)	Rendering Plant Licenses	\$7.50
16.	Veterinary Board	(1)	Examination Fees	\$1,094.00
17.	Pharmacy Board	(1)	Examination Fees	\$1,563.50
18.	Medical Board	(1)	Examination Fees	\$4,317.00
19.	Embalmers' Board	(1)	Examination Fees	\$979.25
20.	Optometrists' Board	(1)	Examination Fees	\$1,123.15
21.	Nurses' Board	(1)	Examination Fees	\$1,837.95
22.	Board of Accounts	(1)	Recoveries	\$3,183.52
23.	State House Superintendent..	(1)	Junk and Paper	\$158.95
24.	General Receipts	(1)	Docket Fees—Local Courts	\$16,580.10
		(2)	Depository Interest....	14,531.93
		(3)	General Fund Miscel- laneous	519.14
		(4)	Railroad Liquor Licenses	11,000.00
		(5)	State Lands—Reclama- tion	133.60
		(6)	State Lands—Sale	461.00
		(7)	Unclaimed Estates	5,416.19
		(8)	Interest on School Fund	543,813.49
		(9)	Unclaimed Fees	3,725.04
			Total	\$596,180.49
25.	Soldiers' Monument	(1)	Earnings and Sales	\$6,494.05
26.	Purdue University	(1)	Federal Aid	\$55,000.00
		(2)	Depository Interest....	3,866.41
			Total	\$58,866.41
27.	Indiana University	(1)	Depository Interest. .	\$1,156.23
		(2)	Endowment Fund Interest	36,717.20
		(3)	College Fund Interest..	46.75
		(4)	Endowment Fund Prin- cipal	26.00
		(5)	College Fund Principal..	2,050.00
			Total	\$39,996.18
28.	State Normal	(1)	Depository Interest....	\$1,251.65

29. Benevolent and Correctional Institutions

<i>Institution</i>	<i>Receipts and Earnings</i>	<i>Received from Counties</i>	<i>Received from Patients</i>	<i>Federal Aid</i>	<i>Total</i>
1. Soldiers' Home.....	\$911.41	.....	\$10,926.73	\$32,900.00	\$44,738.14
2. Orphans' Home.....	261.71	.....	.....	.....	261.71
3. Tuberculosis Hospital.....	372.97	\$33,447.54	1,425.75	.....	35,246.26
4. Central Hospital.....	2,308.42	10,301.45	.....	.....	12,609.87
5. Eastern Hospital.....	377.55	3,520.55	.....	.....	3,898.10
6. Northern Hospital.....	1,505.31	4,773.71	.....	.....	6,279.02
7. Southern Hospital.....	854.01	3,852.56	.....	.....	4,706.57
8. Southeastern Hospital.....	969.69	6,154.00	.....	.....	7,123.69
9. Feeble-Minded School.....	8,480.33	.....	.....	.....	8,480.33
10. Epileptic Village.....	5,557.83	.....	.....	.....	5,557.83
11. Girls' School.....	113.99	30,066.34	.....	.....	30,180.33
12. Boys' School.....	939.54	49,328.64	.....	.....	50,268.18
13. Woman's Prison.....	4,795.36	.....	.....	.....	4,795.36
14. State Prison.....	243,149.15	.....	.....	.....	243,149.15
15. Reformatory.....	82,568.35	.....	.....	.....	82,568.35
16. School for Deaf.....	575.95	609.64	.....	.....	1,185.59
17. School for Blind.....	252.53	.....	.....	.....	252.53
Total.....	\$353,994.10	\$142,054.43	\$12,352.48	\$32,900.00	\$541,301.01

Grand Total Departmental and Institutional Receipts	\$2,167,677.41
Taxes on Property	6,979,227.35
Poll Taxes	372,890.00
Special Taxes	594,549.13
Loans	1,285,000.00
<hr/>	
Total Receipts	\$11,399,343.89
Plus Refunds	6,823.89
<hr/>	
	\$11,406,167.78
Less Amount Auditor Out of Balance	92.74
<hr/>	
Auditor's Net Receipts	\$11,406,075.04

TABLE V. DISBURSEMENTS—ANALYSIS—1914

1. State Departments

<i>Department</i>	<i>Salaries</i>	<i>Expenses Other Than Salaries</i>	<i>Total</i>	<i>Per Cent of Total</i>
1. Governor	\$12,600.00	\$869.54	\$13,469.54	
2. Lieutenant-Governor...	1,000.00	917.75	1,917.75	
3. Secretary of State	11,967.33	2,023.01	13,990.34	
4. Automobile Department	10,129.38	10,385.82	20,515.20	
5. Auditor of State	65,433.33	16,522.46	81,955.79	
6. Treasurer of State	13,200.00	523.23	13,723.23	
7. Attorney-General	19,210.00	3,501.63	22,711.63	
8. State Superintendent	13,920.00	7,601.11	21,521.11	
9. Board of Education	4,912.71	2,202.85	7,115.56	
10. Vocational Department	8,740.00	1,688.70	10,428.70	
11. Adjutant-General	9,552.77	765.86	10,318.63	
12. Clerk of Supreme Court	12,200.00	1,320.70	13,520.70	
13. Reporter of Supreme Court	10,939.51	215.11	11,154.62	
14. Printing Board	4,000.00	1,089.33	5,089.33	
15. Election Commission		91.00	91.00	
16. Board of Health	46,727.94	27,839.72	74,567.66	
17. Oil Inspection Department	4,400.00	372.92	4,772.92	
18. Board of Charities	17,033.88	14,210.80	31,244.68	
19. Tax Commission	10,800.00	8,111.99	18,911.99	
20. Board of Accounts	50,868.83	8,601.84	59,470.67	
21. Board of Forestry	4,666.66	2,403.85	7,070.51	
22. Geologist	7,193.73	1,225.24	8,418.97	
23. Gas Inspector	8,260.00	1,880.02	10,140.02	
24. Entomologist	\$10,876.63	4,793.97	15,670.60	
25. Fish and Game Commissioner	36,226.96	56,471.04	92,698.00	
26. Bureau of Inspection	38,570.68	10,376.69	48,947.37	

	Department	Salaries	Salaries Other Than Salaries	Total	Per Cent of Total
27.	Public Service Com- mission	73,440.37	37,775.30	111,215.67	
28.	State Library	12,870.37	8,358.79	21,229.16	
29.	Law Library	3,000.00	2,467.63	5,467.63	
30.	Library Commission ..	6,549.21	5,950.79	12,500.00	
31.	Legislative Bureau	10,167.50	3,704.89	13,872.39	
32.	Bureau of Statistics ...	21,297.25	1,693.93	22,991.18	
33.	Veterinarian	10,761.36	6,209.15	16,970.51	
34.	Veterinary Board	758.70	311.99	1,070.69	
35.	Pardon Board	1,800.00	278.86	2,078.86	
36.	Battle Flag Commission	605.85	5,198.94	5,804.79	
37.	State House Superin- tendent	25,907.17	4,154.52	30,061.69	
38.	State House Engineer..	7,553.00	10,992.44	18,545.44	
39.	Supreme Court	36,075.00	1,430.98	37,505.98	
40.	Appellate Court	44,260.20	982.90	45,243.10	
41.	Pharmacy Board	3,651.80	1,710.33	5,362.13	
42.	Medical Board	1,150.00	4,312.53	5,462.53	
43.	Embalmer's Board	1,425.27	310.40	1,735.67	
44.	Optometry Board	924.50	365.65	1,290.15	
45.	Nurses' Board	830.10	658.50	1,488.60	
46.	State Agent	200.00	.....	200.00	
47.	Printing Court Reports .....	.....	11,352.31	11,352.31	
48.	Printing Departmental Reports .....	.....	24,438.63	24,438.63	
49.	Fire Marshal	30,348.18	10,568.26	40,916.44	
Total		\$727,006.17	\$329,233.90	\$1,056,240.07	9.5

2. Temporary Commissions

1.	Penal Farm Commission* .....	.....	\$13.16	\$13.16	
2.	Woman's Labor Commission† .....	.....	1,039.98	1,039.98	
3.	Gettysburg Commission .....	.....	1,252.45	1,252.45	
4.	Workmen's Compensa- tion Commission .....	.....	35.50	35.50	
5.	Panama Exposition ....	.....	21,000.00	21,000.00	
6.	Flood Commission‡	\$2,460.05	556.47	3,016.52	
Total		\$2,460.05	\$23,897.56	\$26,357.61	.2

*The Penal Farm Commission was created in 1913 and consisted of 4 members. Its duty was to select a site for and begin the erection of buildings for a penal farm. (Acts 1913, p. 660)

†The Woman's Labor Commission was established in 1913. It consisted of 5 members, and its duty was to study the hours and conditions of labor of women in Indiana industries. (Acts 1913, p. 707)

‡The Flood Commission was appointed by the governor in 1913 to study flood conditions in Indiana and recommend appropriate legislation.

3. Private Associations Receiving State Aid

<i>Purpose</i>	<i>Salaries</i>	<i>Expenses</i>		<i>Per Cent of Total</i>
		<i>Other Than Salaries</i>	<i>Total</i>	
1. Horticultural Society		\$4,600.00	\$4,600.00	
2. Dairymen's Association		500.00	500.00	
3. Stock-Breeders' Association		500.00	500.00	
4. Corn Growers' Association		500.00	500.00	
5. Academy of Science		562.68	562.68	
6. Historical Society		89.15	89.15	
Total		\$6,751.83	\$6,751.83	.1

4. Non-Departmental Services and Charges

1. State Militia		\$85,568.14	\$85,568.14	
2. Suppression of Riots		28,851.69	28,851.69	
3. Legislature-Journals		8,401.31	8,401.31	
4. Legislative Manual		1,995.34	1,995.34	
5. Repairs on State House		13,959.48	13,959.48	
6. Salaries of Superior Judges	\$59,500.00		59,500.00	
7. Salaries of Circuit Judges	230,882.08		230,882.08	
8. Salaries of Prosecuting Attorneys	32,977.14		32,977.14	
9. Premiums State Fair		10,000.00	10,000.00	
10. Sheriffs' Expenses— Prisoners		21,916.86	21,916.86	
11. Sale State Lands		36.95	36.95	
12. Unclaimed Estates		349.11	349.11	
13. Specific Appropriations		2,717.58	2,717.58	
14. Governor's Mansion		1,343.69	1,343.69	
15. Automobile Tags and Badges		26,540.96	26,540.96	
16. Automobile Rebates		1,025.76	1,025.76	
17. National Guard Litiga- tion		229.00	229.00	
18. American Prison Con- gress		167.30	167.30	
19. Legal Transcript		87.00	87.00	
20. Tax Levy Opinion	25.00		25.00	
21. Fish Hatcheries Investigation		15.90	15.90	
22. New Constitution Litigation	1,000.00		1,000.00	

<i>Purpose</i>	<i>Salaries</i>	<i>Expenses</i>		<i>Total</i>	
		<i>Other Than</i>	<i>Salaries</i>		
23. Purdue Appropriation					
Opinion.....	100.00	.....		100.00	
24. Examination Board of					
Accounts.....	200.00	.....		200.00	
Total.....	\$324,684.22	\$203,206.07	\$527,890.29		4.8
5. Payment of Loans					
1. Paid on State Debt.....			\$1,335,062.50		12.1
6. Interest on Loans					
1. Interest on State Debt.....			\$45,164.81		.4
7. Schools					
1. Common School Apportionment.....			\$3,173,784.81		
2. State Aid for Common Schools.....			151,774.41		
Total.....			\$3,325,559.22		30.0
8. Universities and Normal School					
1. Indiana University.....			\$509,564.92		
2. Purdue University.....			514,192.18		
3. State Normal.....			139,302.28		
Total.....			\$1,163,059.38		10.5
9. State Monuments and Memorials					
1. Soldiers' Monument....	\$7,886.47	\$5,705.88	\$13,592.35		
2. Nancy Hanks Cemetery	1,066.47	130.78	1,197.25		
3. Tippecanoe Battle					
Ground.....		707.25	707.25		
Total.....	\$8,952.94	\$6,543.91	\$15,496.85		.1
10. Road Fund					
1. Distribution to Counties.....			\$469,244.33		4.3
11. Benevolent and Correctional Institutions					
<i>Institution</i>	<i>Maintenance</i>	<i>Lands, Buildings and Permanent Improvements</i>		<i>Total</i>	<i>Per Cent of Total</i>
1. Soldiers' Home.....	\$196,502.70	\$9,621.81	\$206,124.51		
2. Orphans' Home.....	112,839.84	12,642.88	125,482.72		
3. Tuberculosis Hospital..	55,808.09	13,383.65	69,191.74		
4. Central Hospital.....	362,519.53	13,825.43	376,344.96		
5. Eastern Hospital.....	169,478.98	20,856.69	190,335.67		
6. Northern Hospital.....	195,452.30	6,334.01	201,786.31		
7. Southern Hospital.....	150,363.01	23,272.10	173,635.11		

<i>Institution</i>	<i>Maintenance</i>	<i>Lands, Buildings and Permanent Improvements</i>	<i>Total</i>	<i>Per Cent of Total</i>
8. Southeastern Hospital.	206,106.76	10,583.78	216,690.54	
9. Feeble-Minded School..	186,918.42	83,204.55	270,122.97	
10. Epileptic Village	57,597.32	48,024.57	105,621.89	
11. Girls' School.....	79,898.14	31,809.74	111,707.88	
12. Boys' School.....	118,797.34	90,019.47	208,816.81	
13. Woman's Prison.....	30,009.35	1,386.39	31,395.74	
14. State Prison.....	308,226.25	32,673.87	340,900.12	
15. Reformatory.....	258,310.93	12,782.56	271,093.49	
16. Penal Farm.....		57,360.00	57,360.00	
17. School for Deaf.....	89,317.00	9,394.52	98,711.52	
18. School for Blind.....	43,423.26	8,286.50	51,709.76	
Total.....	\$2,621,569.22	\$485,462.52	\$3,107,031.74	28.0
True Disbursements.....			\$11,077,858.63	100.0
Plus Refunds and Transfers—				
(1) Governor.....		\$156.31		
(2) Insurance Taxes.....		2,656.02		
(3) Board of Charities.....		500.00		
(4) Taxes Refunded.....		43,076.66		
(5) Taxes Transferred.....		177.31	46,566.30	
Plus Amount Auditor Out of Balance.....			\$367.16	
Auditor's Net Disbursements.....			\$11,124,792.09	
Balance, September 30, 1914.....			\$613,266.49	

TABLE VI. STATE DEPARTMENTS—COST AND COLLECTIONS—1914

The following table shows the total cost of each of the state departments for the fiscal year ending September 30, 1914, and the receipts accruing to each department as Fees collected for services rendered, rent, sale of property, earnings and other miscellaneous receipts applicable to payment of the expenses of the department.

<i>Department</i>	<i>Total Cost of Department</i>	<i>Collections</i>
1. Governor.....	\$13,469.54	
2. Lieutenant-Governor.....	1,917.75	
3. Secretary of State.....	13,990.34	\$108,519.05
4. Automobile Department.....	20,515.20	20,515.20
5. Auditor of State.....	81,955.79	127,087.50
6. Treasurer of State.....	13,723.23	
7. Attorney-General.....	22,711.63	
8. State Superintendent.....	21,521.11	2,070.00
9. Board of Education.....	7,115.56	
10. Vocational Department.....	10,428.70	

<i>Department</i>	<i>Total Cost of Department</i>	<i>Collections</i>
11. Adjutant-General.....	10,318.63	568.17
12. Clerk of Supreme Court.....	13,520.70	12,114.97
13. Reporter of Supreme Court.....	11,154.62	.....
14. Printing Board.....	5,089.33	.....
15. Election Commission.....	91.00	.....
16. Board of Health.....	74,567.66	5,771.62
17. Oil Inspection Department.....	4,772.92	70,082.50
18. Board of Charities.....	31,244.68	.....
19. Tax Commission.....	18,911.99	.....
20. Board of Accounts.....	59,470.67	3,183.52
21. Board of Forestry.....	7,070.51	218.50
22. Geologist.....	8,418.97	.....
23. Gas Inspector.....	10,140.02	6,485.00
24. Entomologist.....	15,670.60	.....
25. Fish and Game Commission.....	92,698.00	81,888.02
26. Bureau of Inspection.....	48,947.37	15,653.00
27. Public Service Commission.....	111,215.67	22,785.75
28. State Library.....	21,229.16	4.00
29. Law Library.....	5,467.63	.....
30. Library Commission.....	12,500.00	.....
31. Legislative Bureau.....	13,872.39	.....
32. Bureau of Statistics.....	22,991.18	.....
33. Veterinarian.....	16,970.51	7.50
34. Veterinary Board.....	1,070.69	1,094.00
35. Pardon Board.....	2,078.86	.....
36. Battle Flag Commission.....	5,804.79	.....
37. State House Superintendent.....	30,061.69	158.95
38. State House Engineer.....	18,545.44	.....
39. Supreme Court.....	37,505.98	.....
40. Appellate Court.....	45,243.10	.....
41. Pharmacy Board.....	5,362.13	1,563.50
42. Medical Board.....	5,462.53	4,317.00
43. Embalmers' Board.....	1,735.67	979.25
44. Optometry Board.....	1,290.15	1,123.15
45. Nurses' Board.....	1,488.60	1,837.95
46. State Agent.....	200.00	.....
47. Printing Court Reports.....	11,352.31	.....
48. Printing Departmental Reports.....	24,438.63	.....
49. Fire Marshal.....	40,916.44	51,186.62
Total.....	\$1,056,240.07	\$539,214.72
	\$539,214.72	
Excess of Cost over Collections.....	\$517,025.35	
50. General Collections—		
(1) Insurance Taxes.....		\$437,173.82
(2) Transportation Taxes.....		14,661.61
(3) Vessel Tonnage Taxes.....		909.70

<i>Department</i>	<i>Total Cost of Department</i>	<i>Collections</i>
(4) Depository Interest.....		14,531.93
(5) Docket Fees.....		16,580.10
(6) Railroad Liquor Licenses.....		11,000.00
(7) General Fund Miscellaneous.....		519.14
(8) Inheritance Taxes.....		85,335.76
Total.....		\$580,712.06
Less Excess Cost of State Departments.....		517,025.35
Available for General Government Purposes.....		\$63,686.71
51. Other Non-Tax Revenue Available—		
(1) Soldiers' Monument Receipts.....		\$6,494.05
(2) Automobile Tags and Rebates.....		27,566.72
Total Available for General Government Purposes....		\$97,747.48
52. General Government Costs—		
(1) Temporary Commissions.....		\$26,357.61
(2) Private Associations.....		6,751.83
(3) Non-Departmental Charges.....		527,890.29
(4) Payment of Loans.....		1,335,062.50
(5) Interest on Loans.....		45,164.81
(6) State Monuments and Memorials.....		15,496.85
Total.....		\$1,956,723.89
Less Amount Available for General Government.....		97,747.48
Amount to be Paid from Property Taxes or Loans.....		\$1,858,976.41
Amount Received from Loans.....		\$1,285,000.00
Amount to be Paid from Property Taxes.....		\$573,976.41
Net Assessed Valuation in 1914.....		\$1,939,876,166
Necessary Levy on General Property.....		3c on \$100
Amount Produced by 3c levy.....		\$581,964.00
The following items and institutions are not included in the foregoing calculation as they are maintained by revenue which is completely segregated from the general government costs.		
1. Schools.....	\$3,325,559.22	
2. Universities.....	1,163,059.38	
3. County Road Fund.....	469,244.33	
4. Benevolent Institutions.....	3,107,031.74	
Total.....	\$8,065,894.67	

ANALYSIS

For the Fiscal Year ending September 30, 1915

TABLE I. RECEIPTS—SUMMARY—1915

		<i>Per Cent of Total</i>
1. Balance on Hand, October 1, 1914.....	\$613,360.41	
2. Taxes on Property.....	\$7,696,554.90	62.7
3. Poll Taxes.....	368,286.00	3.0
4. Insurance Taxes.....	523,065.88	4.3
5. Transportation Taxes.....	15,400.46	.1
6. Vessel Tonnage Taxes.....	1,364.25	.0
7. Dog Taxes (Hydrophobia).....	8,084.76	.1
8. Inheritance Taxes.....	233,559.83	1.9
9. Depository Interest.....	37,878.12	.3
10. Interest on Invested Funds.....	602,430.98	4.9
11. Earnings of State Institutions and Property.....	527,313.17	4.3
12. Sale of Property.....	15,487.73	.1
13. Federal Aid.....	88,683.78	.7
14. County Aid.....	158,963.26	1.3
15. Fees.....	1,461,874.51	11.9
16. Temporary Loans.....	520,000.00	4.2
17. Unclaimed Estates.....	20,764.99	.2
18. Recoveries of Board of Accounts.....	173.42	.0
19. Miscellaneous Receipts.....	927.50	.0
True Receipts.....	\$12,280,813.54	100.0
Refunds and Transfers.....	19,313.02	
Auditor's Net Receipts.....	\$12,300,126.56	
Amount Available for State Purposes.....	\$12,913,486.97	

TABLE II. DISBURSEMENTS—SUMMARY—1915

1. State Departments.....	\$1,056,185.75	8.9
2. Temporary Commissions.....	100,709.96	.9
3. Private Associations.....	7,457.47	.1
4. Non-Departmental Services.....	739,176.67	6.2
5. Payment of Loans.....	1,335,000.00	11.3
6. Interest on Loans.....	28,847.50	.2
7. Schools.....	3,409,031.07	28.8
8. Universities.....	1,343,971.90	11.3
9. Monuments and Memorials.....	15,253.34	.1
10. Road Fund for Counties.....	537,384.66	4.5
11. Forests and Hatcheries.....	23,476.80	.2
12. Benevolent Institutions.....	3,256,593.28	27.5
True Disbursements.....	\$11,853,088.40	100.0
Refunds.....	18,221.35	
Auditor's Net Disbursements.....	\$11,871,309.75	
Plus Overdraft.....	93.92	
	\$11,871,403.67	
Balance, September 30, 1915.....	\$1,042,083.30	

TABLE III. RECEIPTS—ANALYSIS—1915

		<i>Per Cent of Total</i>
1. Taxes on Property—		
(1) General Fund.....	\$1,323,267.99	
(2) Sinking Fund.....	291,565.39	
(3) Benevolent Institutions.....	1,915,493.87	
(4) Common Schools.....	2,628,778.41	
(5) Educational Institutions.....	1,343,352.24	
(6) Vocational Education.....	194,097.00	
Total.....	\$7,696,554.90	62.7
2. Poll Taxes—		
(1) General Fund.....	\$184,143.00	
(2) Common Schools.....	184,143.00	
Total.....	\$368,286.00	3.0
3. Insurance Taxes—		
(1) Regular (Auditor of State).....	\$487,177.35	
(2) Fire Marshal.....	35,888.53	
Total.....	\$523,065.88	4.3
4. Transportation Taxes.....	\$15,400.46	.1
5. Vessel Tonnage Taxes.....	\$1,364.25	.0
6. Dog Taxes (Hydrophobia).....	\$8,084.76	.1
7. Inheritance Taxes.....	\$233,559.83	1.9
8. Depository Interest—		
(1) General Fund.....	\$27,944.18	
(2) Purdue University.....	3,975.89	
(3) Indiana University.....	536.17	
(4) State Normal.....	378.69	
(5) Road Fund.....	5,043.19	
Total.....	\$37,878.12	.3
9. Interest on Invested Funds—		
(1) Indiana University—Permanent Endowment Fund.....	\$36,723.87	
(2) Common School Fund.....	565,689.11	
(3) College Fund.....	18.00	
Total.....	\$602,430.98	4.9
10. Earnings of State Institutions and Property—		
(1) Soldiers' Monument.....	\$6,100.20	
(2) Benevolent Institutions.....	521,212.97	
Total.....	\$527,313.17	4.3

Per Cent
of Total

11. Sale of Property—		
(1) Military Supplies.....	\$1,153.11	
(2) Court Reports.....	8,429.32	
(3) Sales from State Forest.....	469.80	
(4) State House—Junk and Paper.....	528.05	
(5) Endowment Fund—Payment of Principal....	162.50	
(6) Common School Fund—Payment of Principal	307.34	
(7) State Lands—Reclamation.....	421.28	
Sale.....	3,500.26	
Swamp Lands.....	516.07	
Total.....	\$15,487.73	.1
12. Federal Aid—		
(1) Purdue University.....	\$55,000.00	
(2) Soldiers' Home.....	33,683.78	
Total.....	\$88,683.78	.7
13. County Aid—		
(1) Tubercular Patients—Tuberculosis Hospital	\$37,414.76	
(2) Care of Insane.....	35,568.87	
(3) Care of Misdemeanants.....	85,505.76	
(4) Care of Deaf.....	473.87	
Total.....	\$158,963.26	1.3
14. Fees—		
(1) Domestic Corporations.....	\$463,299.10	
(2) Foreign Corporations.....	9,091.56	
(3) Corporations—Filing with Auditor.....	846.00	
(4) Miscellaneous Secretary of State Fees.....	13,639.87	
(5) Land Fees.....	553.50	
(6) Auditor—Miscellaneous.....	4.00	
(7) Service of Process.....	4.00	
(8) Supreme Court (Docket) Fees.....	4,254.50	
(9) Appellate Court (Docket) Fees.....	9,405.78	
(10) Circuit Court (Docket) Fees.....	16,537.20	
(11) Teachers' Examination Fees.....	3,485.00	
(12) Cold Storage Fees.....	430.00	
(13) Fishing and Hunting Licenses.....	70,168.41	
(14) Gas Wells—Plugging.....	4,690.00	
(15) Nursery Licenses.....	624.00	
(16) Industrial Licenses.....	12,596.00	
(17) Miners' Examination Fees.....	241.00	
(18) Authorizing Public Utility Securities.....	13,144.21	
(19) Audits and Appraisals of Public Utilities....	5,356.83	
(20) Railroad Liquor Licenses.....	11,000.00	
(21) Rendering Plant Licenses.....	360.00	
(22) Veterinary Licenses.....	1,420.00	
(23) Inspection of Oil.....	83,747.15	
(24) Insurance Examiners' Fees and Expenses....	94,105.25	

		<i>Per Cent of Total</i>
(25) Bank Examiners' Fees and Expenses	24,573.38	
(26) Building and Loan Fees	4,338.50	
(27) Certified Public Accountants	520.98	
(28) Pharmacists	9,484.15	
(29) Physicians and Surgeons	4,721.00	
(30) Embalmers	1,694.00	
(31) Optometrists	1,127.00	
(32) Nurses	1,530.00	
(33) Automobile Registration Fees	588,968.31	
(34) Unclaimed Fees (Local Courts)	5,913.83	
Total	\$1,461,874.51	11.9
15. Temporary Loans	\$520,000.00	4.2
16. Unclaimed Estates	\$20,764.99	.2
17. Board of Accounts—Recoveries	\$173.42	.0
18. Miscellaneous: (1) General Fund Miscellaneous....	\$927.50	.0
True Receipts	\$12,280,813.54	100.0
Refunds and Transfers—		
(1) Governor	\$464.03	
(2) State Superintendent	3.49	
(3) Library	2.53	
(4) Board of Charities	521.64	
(5) Tax Board	2.90	
(6) State House Custodian	112.90	
(7) Interest on State Loan	1,091.67	
(8) Purdue University	16.57	
(9) Benevolent Institutions Tax	5,351.05	
(10) State Farm	2,998.34	
(11) Southeastern Hospital	1,077.80	
(12) State Taxes	2,954.58	
(13) Soldiers' Monument	49.55	
(14) Educational Taxes	3,462.65	
(15) Insurance Taxes	1,203.32	
Total	\$19,313.02	
Auditor's Net Receipts	\$12,300,126.56	
Amount Available for State Purposes	\$12,913,486.97	

TABLE IV. RECEIPTS—COLLECTIONS BY DEPARTMENTS
AND INSTITUTIONS—1915

1. Secretary of State	(1) Domestic Corporations	\$463,299.10
	(2) Foreign Corporations	9,091.56
	(3) Sale of Court Reports	8,429.32
	(4) Miscellaneous Fees	13,639.87
Total		\$494,459.85

2.	Automobile Department.....	(1)	Automobile Fees.....	\$588,968.31
		(2)	Depository Interest.....	5,043.19
			Total.....	\$594,011.50
3.	Auditor of State.....	(1)	Land Fees.....	\$553.50
		(2)	Corporation Fees.....	846.00
		(3)	Bank Examiners' Fees and Expenses.....	24,573.38
		(4)	Building and Loan Fees.....	4,338.50
		(5)	Insurance Examiners' Fees and Expenses.....	94,105.25
		(6)	Miscellaneous Fees.....	4.00
		(7)	Service of Process.....	4.00
			Total.....	\$124,424.63
4.	State Superintendent.....	(1)	Teachers' Examination Fees.....	\$3,485.00
5.	Adjutant-General.....	(1)	Sale Military Property..	\$1,153.11
6.	Clerk of Supreme Court.....	(1)	Supreme Court Fees....	\$4,254.50
		(2)	Appellate Court Fees...	9,405.78
			Total.....	\$13,660.28
7.	Board of Health.....	(1)	Cold Storage Fees.....	\$430.00
8.	Oil Inspection Department...	(1)	Inspection of Oil.....	\$83,747.15
9.	Board of Forestry.....	(1)	Sales from State Forest	\$469.80
10.	Fish and Game Commissioner	(1)	Hunting and Fishing Licenses.....	\$70,168.41
11.	Gas Inspector.....	(1)	Plugging Gas Wells.....	\$4,690.00
12.	Entomologist.....	(1)	Nursery License Fees...	\$624.00
13.	Bureau of Inspection.....	(1)	Miners' Examination Fees.....	\$91.00
		(2)	License Fees.....	\$1,053.00
			Total.....	\$1,144.00
14.	Industrial Board.....	(1)	Miners' Examination Fees.....	\$150.00
		(2)	License Fees.....	11,543.00
			Total.....	\$11,693.00
15.	Public Service Commission...	(1)	Public Utility Securities Issues.....	\$13,144.21
		(2)	Audits and Appraisals...	5,356.83
			Total.....	\$18,501.04
16.	Veterinarian.....	(1)	Reduction Plant Fees...	\$360.00
17.	Veterinary Board.....	(1)	License Fees.....	\$1,420.00
18.	Pharmacy Board.....	(1)	Examination Fees.....	\$9,484.15
19.	Medical Board.....	(1)	Examination Fees.....	\$4,721.00
20.	Embalmers' Board.....	(1)	Examination Fees.....	\$1,694.00
21.	Optometry Board.....	(1)	Examination Fees.....	\$1,127.00

22.	Nurses' Board.....	(1)	Examination Fees.....	\$1,530.00
23.	Board Certified Accountants.....	(1)	Examination Fees.....	\$520.98
24.	Board of Accounts.....	(1)	Recoveries.....	\$173.42
25.	State House Superintendent.....	(1)	Junk and Paper.....	\$528.05
26.	General Receipts.....	(1)	Docket Fees—Local Courts.....	\$16,537.20
		(2)	Depository Interest....	27,944.18
		(3)	General Fund Miscel- laneous.....	927.50
		(4)	Railroad Liquor Licenses.....	11,000.00
		(5)	State Lands—Reclama- tion.....	421.28
		(6)	State Lands—Sale.....	3,500.26
		(7)	Unclaimed Estates....	20,764.99
		(8)	Interest on School Fund	565,689.11
		(9)	Unclaimed Fees.....	5,913.83
		(10)	Swamp Lands.....	516.07
		(11)	Common School Fund Principal.....	307.34
			Total.....	\$653,521.76
27.	Soldiers' Monument.....	(1)	Earnings and Sales....	\$6,100.20
28.	Purdue University.....	(1)	Federal Aid.....	\$55,000.00
		(2)	Depository Interest....	3,975.89
			Total.....	\$58,975.89
29.	Indiana University.....	(1)	Depository Interest....	\$536.17
		(2)	College Fund Interest...	18.00
		(3)	Endowment Fund Prin- cipal.....	162.50
		(4)	Endowment Fund Inter- est.....	36,723.87
			Total.....	\$37,440.54
30.	State Normal.....	(1)	Depository Interest....	\$378.69

31. Benevolent and Correctional Institutions

<i>Institution</i>	<i>Receipts and Earnings</i>	<i>Received from Counties</i>	<i>Received from Patients</i>	<i>Federal Aid</i>	<i>Total</i>
1. Soldiers' Home.....	\$923.11	.....	\$9,277.99	\$33,683.78	\$43,884.88
2. Orphans' Home.....	392.08	.....	.....	.....	392.08
3. Tuberculosis Hospital.....	238.90	\$37,414.76	740.20	.....	38,393.86
4. Central Hospital.....	3,088.54	9,990.30	.....	.....	13,078.84
5. Eastern Hospital.....	6,072.40	4,839.68	.....	.....	10,912.08
6. Northern Hospital.....	893.22	4,746.45	.....	.....	5,639.67
7. Southern Hospital.....	2,063.53	5,192.76	.....	.....	7,256.29
8. Southeastern Hospital.....	2,749.88	10,799.68	.....	.....	13,549.56
9. Feeble-Minded School.....	7,651.53	.....	.....	.....	7,651.53
10. Epileptic Village.....	13,295.25	.....	.....	.....	13,295.25
11. Girls' School.....	126.90	33,369.11	.....	.....	33,496.01
12. Boys' School.....	322.52	52,136.65	.....	.....	52,459.17
13. Woman's Prison.....	4,001.53	.....	.....	.....	4,001.53
14. State Prison.....	366,942.93	.....	.....	.....	366,942.93
15. Reformatory.....	100,994.02	.....	.....	.....	100,994.02
16. Penal Farm.....	7.00	.....	.....	.....	7.00
17. School for Deaf.....	1,217.48	473.87	.....	.....	1,691.35
18. School for Blind.....	213.96	.....	.....	.....	213.96
Total.....	\$511,194.78	\$158,963.26	\$10,018.19	\$33,683.78	\$713,860.01

Grand Total Departmental and Institutional Receipts.....	\$2,914,497.46
Taxes on Property.....	7,696,554.90
Poll Taxes.....	368,286.00
Special Taxes.....	781,475.18
Loans.....	520,000.00

Total Receipts.....	\$12,280,813.54
Plus Refunds.....	19,313.02

Auditor's Net Receipts.....	\$12,300,126.56
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TABLE V. DISBURSEMENTS—ANALYSIS—1915

1. State Departments

<i>Department</i>	<i>Salaries</i>	<i>Expenses</i>	<i>Total</i>
		<i>Other Than Salaries</i>	
1. Governor.....	\$12,600.00	\$4,266.34	\$16,866.34
2. Lieutenant-Governor...	1,000.00	.....	1,000.00
3. Secretary of State.....	12,001.00	2,183.04	14,184.04
4. Automobile Department	11,005.97	11,334.46	22,340.43
5. Auditor of State.....	64,673.34	16,622.35	81,295.69
6. Treasurer of State.....	13,200.00	756.87	13,956.87
7. Attorney-General.....	20,222.10	3,988.13	24,210.23
8. State Superintendent..	24,941.71	8,374.98	33,316.69
9. Board of Education....	5,931.71	5,291.04	11,222.75
10. Vocational Department	5,275.00	2,497.85	7,772.85
11. Adjutant-General.....	7,740.30	659.72	8,400.02
12. Clerk of Supreme Court	12,200.00	1,525.59	13,725.59
13. Reporter of Supreme Court.....	11,036.42	167.99	11,204.41
14. Printing Board.....	4,000.00	750.38	4,750.38
15. Board of Health.....	46,486.04	23,567.94	70,053.98
16. Oil Inspection Department.....	4,400.00	275.10	4,675.10
17. Board of Charities.....	17,365.80	15,779.19	33,144.99
18. Tax Commission.....	10,755.36	8,761.76	19,517.12
19. Board of Accounts.....	46,519.78	9,844.98	56,364.76
20. Board of Forestry.....	2,920.00	2,133.50	5,053.50
21. Geologist.....	6,879.71	1,540.01	8,419.72
22. Gas Inspector.....	7,486.06	705.29	8,191.35
23. Entomologist.....	10,976.05	4,442.98	8,419.72
24. Fish and Game Commissioner.....	33,670.47	18,023.07	51,693.54
25. Bureau of Inspection...	16,913.46	4,644.17	21,557.63
26. Industrial Board.....	26,880.91	11,823.48	38,704.39
27. Public Service Commission.....	98,548.55	14,382.14	112,930.69
28. State Library.....	13,001.35	7,717.49	20,718.84
29. Law Library.....	3,000.00	2,540.95	5,540.95
30. Library Commission...	6,787.92	5,712.08	12,500.00

Department	Salaries	Expenses	Total	
		Other Than Salaries		
31. Legislative Bureau....	11,913.47	1,817.54	13,731.01	
32. Bureau of Statistics....	21,341.32	1,729.84	23,071.16	
33. Veterinarian.....	14,404.89	4,564.45	18,969.34	
34. Veterinarians' Board....		1,455.33	1,455.33	
35. Pardon Board.....	1,800.00	334.11	2,134.11	
36. Historical Commission.....		1,322.85	1,322.85	
37. Battleflag Commission.....	743.50	7,831.69	8,575.19	
38. State House Superintendent.....	19,805.73	13,269.72	33,075.45	
39. State House Engineer....	7,560.00	11,002.66	18,562.66	
40. Supreme Court.....	36,230.00	1,798.34	38,028.34	
41. Appellate Court.....	44,172.86	1,302.21	45,475.07	
42. Pharmacy Board.....		6,722.51	6,722.51	
43. Medical Board.....	1,150.00	3,886.73	5,036.73	
44. Embalmers' Board....		2,060.50	2,060.50	
45. Optometry Board.....		1,675.05	1,675.05	
46. Nurses' Board.....		1,370.19	1,370.19	
47. State Agent.....		200.00	200.00	
48. Printing Court Reports.....		25,200.12	25,200.12	
49. Printing Departmental Reports.....		31,186.43	31,186.43	
50. Fire Marshal.....	\$23,525.91	6,075.92	29,601.83	
Total.....	\$741,066.69	\$315,119.06	\$1,056,185.75	8.9

2. Temporary Commissions

1. Woman's Labor Commission.....		\$762.17	\$762.17	
2. Lincoln Route Commission*.....		56.71	56.71	
3. Taxation Commission†.....		174.00	174.00	
4. Panama Exposition.....		96,779.47	96,779.47	
5. Flood Commission.....		2,278.34	2,278.34	
6. Highway Commission‡.....		659.27	659.27	
Total.....		\$100,709.96	\$100,709.96	.9

3. Private Associations Receiving State Aid

1. Horticultural Society.....	\$4,598.75	\$4,598.75	
2. Dairymen's Association.....	500.00	500.00	
3. Stock-breeders' Association.....	500.00	500.00	
4. Corn Growers' Association.....	500.00	500.00	

*The Lincoln Route Commission was created in 1915, to determine the route traveled by Abraham Lincoln in his journey thru Indiana. (Acts 1915, p. 47)

†The Taxation Commission was established in 1915 to study the whole question of taxation in Indiana. (Acts 1915, p. 477)

‡The Highway Commission was appointed by the governor in 1915 to ascertain whether Indiana should construct a system of state highways.

<i>Department</i>	<i>Salaries</i>	<i>Expenses</i>	<i>Total</i>	<i>Per Cent of Total</i>
		<i>Other Than Salaries</i>		
5. Academy of Science.....		1,058.72	1,058.72	
6. Historical Society.....		300.00	300.00	
Total.....		\$7,457.47	\$7,457.47	.1
4. Non-Departmental Services and Charges				
1. State Militia.....		\$86,153.11	\$86,153.11	
2. Riot Expenses.....		1,699.55	1,699.55	
3. Legislature.....		113,496.50	113,496.50	
4. Printing Acts of Legis- lature.....		14,691.37	14,691.37	
5. Salaries of Superior Judges.....	\$59,499.98		59,499.98	
6. Salaries of Circuit Judges.....	232,000.23		232,000.23	
7. Salaries of Prosecuting Attorneys.....	33,245.81		33,245.81	
8. Governor's Mansion...		1,268.85	1,268.85	
9. Glanders.....		633.16	633.16	
10. Foot and Mouth Disease.....		93,588.44	93,588.44	
11. Premiums State Fair...		10,000.00	10,000.00	
12. Sheriffs' Expenses— Prisoners.....		19,443.37	19,443.37	
13. Unclaimed Estates— Expenses.....		1,291.67	1,291.67	
14. County Agents.....	23,860.28		23,860.28	
15. Automobile Rebates...		1,063.83	1,063.83	
16. Automobile Tags and Badges.....		28,723.43	28,723.43	
17. Election Ballots and Supplies.....		15,127.09	15,127.09	
18. Specific Appropriations		3,390.00	3,390.00	
Total.....	\$348,606.30	\$390,570.37	\$739,176.67	6.2
5. Payment of Loans				
1. State Loan.....		\$1,335,000.00		11.3
6. Interest on Loans				
1. State Loans.....			\$28,808.25	
2. Interest on College Fund.....			39.25	
Total.....			\$28,847.50	.2

7. Schools

<i>Purpose</i>	<i>Salaries</i>	<i>Expenses</i>	<i>Total</i>	<i>Per Cent of Total</i>
		<i>Other Than Salaries</i>		
1. Common School Apportionment.....		\$3,239,151.62		
2. State Aid for Common Schools.....		144,835.72		
3. Training Vocational Teachers.....		25,043.73		
Total.....		\$3,409,031.07		28.8

8. Universities and Normal School

1. Indiana University.....	\$570,076.12			
2. Purdue University.....	548,586.67			
3. State Normal.....	225,309.11			
Total.....	\$1,343,971.90			11.3

9. State Monuments and Memorials

1. Soldiers' Monument...	\$7,326.53	\$6,449.08	\$13,775.61	
2. Nancy Hanks Cemetery.....		1,178.04	1,178.04	
3. Tippecanoe Battleground.....		299.69	299.69	
Total.....	\$7,326.53	\$7,926.81	\$15,253.34	.1

10. Road Fund

1. Distribution to Counties.....	\$537,384.66			9.5
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11. Forests and Hatcheries

1. State Forests.....	\$2,171.44	\$824.41	\$2,995.85	
2. Hatcheries.....		20,480.95	20,480.95	
Total.....	\$2,171.44	\$21,305.36	\$23,476.80	.2

12. Benevolent and Correctional Institutions

<i>Institution</i>	<i>Maintenance</i>	<i>Lands, Buildings, and Permanent Improvements</i>	<i>Total</i>
1. Soldiers' Home.....	\$200,029.11	\$7,653.37	\$207,682.48
2. Orphans' Home.....	108,072.83	1,903.95	109,976.78
3. Tuberculosis Hospital..	59,120.39	1,616.32	60,736.71
4. Central Hospital.....	363,806.48	9,028.46	372,834.94
5. Eastern Hospital.....	172,191.04	18,008.03	190,199.07
6. Northern Hospital.....	196,184.14	69,552.87	265,737.01
7. Southern Hospital.....	146,519.14	.....	146,519.14
8. Southeastern Hospital..	214,102.04	2,255.25	216,357.29
9. Feeble-Minded School..	189,152.51	30,342.29	219,494.80
10. Epileptic Village.....	59,996.22	101,684.47	161,680.69
11. Girls' School.....	80,158.41	12,076.15	92,234.56

<i>Institution</i>	<i>Maintenance</i>	<i>Lands, Buildings, and Permanent Improvements</i>	<i>Total</i>	<i>Per Cent of Total</i>
12. Boys' School.....	117,863.50	.....	117,863.50	
13. Woman's Prison.....	31,751.85	.....	31,751.85	
14. State Prison.....	451,001.81	23,019.56	474,021.37	
15. Reformatory.....	290,765.76	38,414.17	329,179.93	
16. Penal Farm.....	53,598.72	50,371.12	103,969.84	
17. School for Deaf.....	97,762.00	.....	97,762.00	
18. School for Blind.....	43,467.29	10,880.37	54,347.66	
19. Industrial Aid for Blind	4,243.66	.....	4,243.66	
Total.....	\$2,879,786.90	\$376,806.38	\$3,256,593.28	27.5
True Disbursements.....			\$11,853,088.40	100.0
Plus Refunds—				
(1) Insurance Taxes.....		\$1,203.32		
(2) Educational Taxes.....		3,462.65		
(3) Benevolent Taxes.....		5,351.05		
(4) General Fund Taxes.....		2,954.58		
(5) Library.....		2.53		
(6) Board of Charities.....		521.64		
(7) State Superintendent.....		3.49		
(8) Tax Board.....		2.90		
(9) Soldiers' Monument.....		49.55		
(10) State Farm.....		2,998.34		
(11) State House Superintendent...		112.90		
(12) Purdue University.....		16.57		
(13) Southeastern Hospital.....		1,077.80		
(14) Governor.....		464.03		
			\$18,221.35	
Auditor's Net Disbursements.....			\$11,871,309.75	
Plus Overdraft.....			93.92	
			\$11,871,403.67	
Balance on Hand September 30, 1915.....			\$1,042,083.30	

TABLE VI. STATE DEPARTMENTS—COST AND COLLECTIONS—
1915

The following table shows the total cost of each of the state departments for the fiscal year ending September 30, 1915, and the receipts accruing to each department as Fees collected for services rendered, federal aid applicable to payment of expenses of the department, rent and sale of property, and other miscellaneous sources.

<i>Department</i>	<i>Total Cost of Department</i>	<i>Collections</i>
1. Governor.....	\$16,866.34	.....
2. Lieutenant-Governor.....	1,000.00	.....
3. Secretary of State.....	14,184.04	\$494,459.85
4. Automobile Department.....	22,340.43	22,340.43
5. Auditor of State.....	81,295.69	124,424.63
6. Treasurer of State.....	13,956.87	.....
7. Attorney-General.....	24,210.23	.....
8. State Superintendent.....	33,316.69	3,485.00
9. Board of Education.....	11,222.75	.....
10. Vocational Department.....	7,772.85	.....
11. Adjutant-General.....	8,400.02	1,153.11
12. Clerk of Supreme Court.....	13,725.59	13,660.28
13. Reporter of Supreme Court.....	11,204.41	.....
14. Printing Board.....	4,750.38	.....
15. Board of Health.....	70,053.98	8,514.76
16. Oil Inspection Department.....	4,675.10	83,747.15
17. Board of Charities.....	33,144.99	.....
18. Tax Commission.....	19,517.12	.....
19. Board of Accounts.....	56,364.76	173.42
20. Board of Forestry.....	5,053.50	469.80
21. Geologist.....	8,419.72	.....
22. Gas Inspector.....	8,191.35	4,690.00
23. Entomologist.....	15,419.03	624.00
24. Fish and Game Commissioner.....	51,693.54	70,168.41
25. Bureau of Inspection.....	21,557.63	1,144.00
26. Industrial Board.....	38,704.39	11,693.00
27. Public Service Commission.....	112,930.69	18,501.04
28. State Library.....	20,718.84	.....
29. Law Library.....	5,540.95	.....
30. Library Commission.....	12,500.00	.....
31. Legislative Bureau.....	13,731.01	.....
32. Bureau of Statistics.....	23,071.16	.....
33. Veterinarian.....	18,969.34	360.00
34. Veterinary Board.....	1,455.33	1,420.00
35. Pardon Board.....	2,134.11	.....
36. Historical Commission.....	1,322.85	.....
37. Battleflag Commission.....	8,575.19	.....
38. State House Superintendent.....	33,075.45	528.05
39. State House Engineer.....	18,562.66	.....
40. Supreme Court.....	38,028.34	.....
41. Appellate Court.....	45,475.07	.....

		Total Cost	Collections
Department		of Department	
42.	Pharmacy Board.....	6,722.51	9,484.15
43.	Medical Board.....	5,036.73	4,721.00
44.	Embalmers' Board.....	2,060.50	1,694.00
45.	Optometry Board.....	1,675.05	1,127.00
46.	Nurses' Board.....	1,370.19	1,530.00
47.	Board Certified Accountants.....		520.98
48.	State Agent.....	200.00	
49.	Printing Court Reports.....	25,200.12	
50.	Printing Departmental Reports.....	31,186.43	
51.	Fire Marshal.....	29,601.83	35,888.53
Total.....		\$1,056,185.75	\$916,522.59
		916,522.59	
Excess of Cost over Collections.....		\$139,663.16	
52.	General Collections—		
(1)	Docket Fees.....		\$16,537.20
(2)	Depository Interest.....		27,944.18
(3)	General Fund Miscellaneous.....		927.50
(4)	Railroad Liquor Licenses.....		11,000.00
(5)	Insurance Taxes.....		487,177.35
(6)	Transportation Taxes.....		15,400.46
(7)	Vessel Tonnage Taxes.....		1,364.25
(8)	Inheritance Taxes.....		233,559.83
Total.....			\$793,910.77
Less Excess Cost of State Departments.....			\$139,663.16
Available for General Government Purposes.....			\$654,247.61
53.	Other Non-Tax Revenue Available—		
(1)	Soldiers' Monument Receipts.....		\$6,100.20
(2)	Automobile Tags and Rebates.....		29,787.26
Total Available for General Government Purposes.....			\$690,135.07
54.	General Government Costs—		
(1)	Temporary Commissions.....	\$100,709.96	
(2)	Private Associations.....	7,457.47	
(3)	Non-Departmental Charges.....	739,176.67	
(4)	Payment of Loans.....	1,335,000.00	
(5)	Interest on Loans.....	28,847.50	

(6) State Monuments and Memorials.....	15,253.34
(7) State Forests and Hatcheries.....	23,476.80

Total.....	\$2,249,921.74
Less Amount Available for General Government.....	\$690,135.07

Amount to be Paid from Property Taxes or Loans.....	\$1,559,786.67
Amount Received from Loans.....	520,000.00

Amount to be Paid from Property Taxes.....	\$1,039,786.67
Net Assessed Valuation in 1915.....	\$1,967,434,189
Necessary Levy on General Property.....	6c on \$100
Amount Produced by 6c Levy.....	\$1,180,458.00

The following items and institutions are not included in the foregoing calculations as they are maintained by revenue which is completely segregated from the general government costs:

1. Schools.....	\$3,409,031.07
2. Universities.....	1,343,971.90
3. County Road Fund.....	537,384.66
4. Benevolent Institutions.....	3,256,593.28

Total.....	\$8,546,980.91
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ANALYSIS

For the Fiscal Year ending September 30, 1916

TABLE I. RECEIPTS—SUMMARY—1916

		<i>Per Cent of Total</i>
1. Balance on Hand, October 1, 1915.....	\$1,042,083.30	
2. Taxes on Property.....	\$7,985,855.63	63.2
3. Poll Taxes.....	371,750.00	2.9
4. Insurance Taxes.....	560,483.52	4.4
5. Transportation Taxes.....	13,816.19	.1
6. Vessel Tonnage Taxes.....	1,192.10	.0
7. Dog Taxes (Hydrophobia).....	6,212.34	.1
8. Inheritance Taxes.....	258,963.28	2.1
9. Depository Interest.....	55,997.07	.5
10. Interest on Invested Funds.....	609,021.92	4.8
11. Earnings of State Institutions and Property.....	779,836.56	6.2
12. Sale of Property.....	189,855.80	1.5
13. Federal Aid.....	81,816.22	.6
14. County Aid.....	167,756.52	1.3
15. Fees.....	1,555,938.15	12.3
16. Unclaimed Estates.....	1,963.78	.0
17. Recoveries of Board of Accounts..	41.64	.0
18. Miscellaneous Receipts.....	4,447.88	.0
<hr/>		
True Receipts.....	\$12,644,948.60	100.0
Refunds and Transfers.....	9,361.67	
<hr/>		
Auditor's Net Receipts.....	\$12,654,310.27	
Amount Available for State Purposes.....	\$13,696,393.57	

TABLE II. DISBURSEMENTS—SUMMARY—1916

1. State Departments.....	\$1,079,901.30	9.4
2. Temporary Commissions.....	8,647.39	.1
3. Private Associations.....	7,712.86	.1
4. Non-Departmental Charges.....	543,746.60	4.7
5. Investments.....	144,000.00	1.2
6. Payment of Loans.....	273,484.24	2.4
7. Interest on Loans.....	6,060.02	.1
8. Schools.....	3,544,531.27	30.7
9. Universities.....	1,520,707.81	13.2
10. Monuments and Memorials.....	15,527.26	.1
11. Road Fund.....	729,050.40	6.3
12. Parks and Recreation.....	27,814.24	.2
13. Benevolent Institutions.....	3,636,092.07	31.5
<hr/>		
True Disbursements.....	\$11,537,275.46	100.0
Refunds and Transfers.....	9,361.67	
<hr/>		
Auditor's Net Disbursements.....	\$11,546,637.13	
Balance, September 30, 1916.....	\$2,149,756.44	

TABLE III. RECEIPTS—ANALYSIS—1916

		<i>Per Cent of Total</i>
1. Taxes on Property—		
(1) General Fund.....	\$1,348,379.41	
(2) Sinking Fund.....	301,894.96	
(3) Benevolent Institutions.....	2,003,516.43	
(4) Common Schools.....	2,728,825.47	
(5) Educational Institutions.....	1,402,211.63	
(6) Vocational Education.....	201,027.73	
Total.....	\$7,985,855.63	63.2
2. Poll Taxes—		
(1) General Fund.....	\$185,875.00	
(2) Common Schools.....	185,875.00	
Total.....	\$371,750.00	2.9
3. Insurance Taxes—		
(1) Regular (Auditor of State).....	\$525,129.57	
(2) Fire Marshal.....	35,353.95	
Total.....	\$560,483.52	4.4
4. Transportation Taxes.....	\$13,816.19	.1
5. Vessel Tonnage Taxes.....	\$1,192.10	.0
6. Dog Taxes (Hydrophobia).....	\$6,212.34	.1
7. Inheritance Taxes.....	\$258,963.28	2.1
8. Depository Interest—		
(1) General Fund.....	\$44,100.74	
(2) Purdue University.....	3,668.78	
(3) Indiana University.....	534.99	
(4) State Normal.....	401.02	
(5) Automobile Department.....	7,291.54	
Total.....	\$55,997.07	.5
9. Interest on Invested Funds—		
(1) Indiana University—Permanent Endowment Fund.....	\$36,720.79	
(2) Indiana University—College Fund.....	25.25	
(3) Common School Fund.....	568,337.33	
(4) Endowment Fund Loan.....	3,938.55	
Total.....	\$609,021.92	4.8
10. Earnings of State Institutions and Property—		
(1) Soldiers' Monument.....	\$7,069.57	
(2) Industrial Aid for Blind.....	20,985.29	
(3) Benevolent Institutions.....	751,781.70	
Total.....	\$779,836.56	6.2

		<i>Per Cent of Total</i>
11. Sale of Property—		
(1) Military Supplies.....	\$526.32	
(2) Court Reports.....	7,453.50	
(3) State Forest—Property.....	202.40	
(4) State House Superintendent—Junk.....	490.35	
(5) Permanent Endowment Fund—Principal.....	144,150.00	
(6) Common School Fund—Principal.....	35,869.21	
(7) State Lands—Sale.....	1,164.02	
Total.....	\$189,855.80	1.5
12. Federal Aid—		
(1) Purdue University.....	\$50,000.00	
(2) Soldiers' Home.....	31,816.22	
Total.....	\$81,816.22	.6
13. County Aid—		
(1) Tubercular Patients—State Sanatorium.....	\$36,957.80	
(2) Care of Insane.....	33,330.34	
(3) Care of Epileptics.....		
(4) Care of Misdemeanants.....	96,946.23	
(5) Care of Deaf.....	522.15	
Total.....	\$167,756.52	1.3
14. Fees—		
(1) Domestic Corporations.....	\$281,803.15	
(2) Foreign Corporations.....	18,939.24	
(3) Miscellaneous Secretary of State Fees.....	12,756.02	
(4) Corporations—Filing with Auditor.....	958.00	
(5) Land Fees.....	699.50	
(6) Miscellaneous Auditor's Fees.....	244.50	
(7) Supreme Court (Docket) Fees.....	6,587.03	
(8) Appellate Court (Docket) Fees.....	7,769.90	
(9) Circuit Courts (Docket) Fees.....	17,088.56	
(10) Teachers' Examination Fees.....	80.00	
(11) Manuscript Fees.....	4,658.99	
(12) Cold Storage Fees.....	440.00	
(13) Fishing and Hunting Licenses.....	92,573.36	
(14) Gas Wells—Plugging.....	3,560.00	
(15) Nursery Licenses.....	1,069.00	
(16) Industrial Licenses.....	14,066.00	
(17) Miners' Examination Fees.....	178.00	
(18) Transcript Fees (Industrial Board).....	338.64	
(19) Authorizing Public Utility Securities.....	22,796.74	
(20) Audits and Appraisals of Public Utilities.....	19,325.78	
(21) Railroad Liquor Licenses.....	9,000.00	
(22) Veterinary Licenses.....	1,278.00	
(23) Inspection of Oil.....	101,074.55	
(24) Insurance Examiners' Fees and Expenses.....	95,145.37	
(25) Bank Examiners' Fees.....	24,750.92	

Per Cent
of Total

(26)	Building and Loan Fees.....	4,734.00	
(27)	Certified Public Accountants.....	99.52	
(28)	Pharmacists.....	1,741.61	
(29)	Physicians and Surgeons.....	4,379.00	
(30)	Embalmers.....	1,812.00	
(31)	Optometrists.....	1,151.00	
(32)	Nurses.....	1,970.00	
(33)	Automobile Registration Fees.....	796,906.00	
(34)	Unclaimed Fees (Local Courts).....	5,963.77	
Total.....		\$1,555,938.15	12.3
15.	Unclaimed Estates.....	\$1,963.78	.0
16.	Board of Accounts.. Recoveries.....	\$41.64	.0
17.	Miscellaneous—General Fund.....	\$4,447.88	.0
True Receipts.....		\$12,644,948.60	100.0
Plus Refunds and Transfers—			
(1)	General Fund Taxes.....	\$29.64	
(2)	Benevolent Fund Taxes.....	722.10	
(3)	Purdue University.....	83.33	
(4)	State Normal.....	2.20	
(5)	Educational Fund Taxes.....	32.25	
(6)	Common School Fund Interest.....	50.25	
(7)	State Library.....	6.44	
(8)	Board of Health.....	33.50	
(9)	Board of Charities.....	500.00	
(10)	Forestry Board.....	3.90	
(11)	Entomologist.....	110.38	
(12)	Pardon Board.....	25.00	
(13)	Panama Commission.....	6,305.19	
(14)	General Fund Miscellaneous.....	608.95	
(15)	Deficiency School Fund.....	228.09	
(16)	Orphans' Home.....	10.20	
(17)	Woman's Prison.....	.69	
(18)	Governor.....	314.92	
(19)	Printing Board.....	294.64	
Total.....		\$9,361.67	
Auditor's Net Receipts.....		\$12,654,310.27	
Amount Available for State Purposes.....		\$13,696,393.57	

TABLE IV. RECEIPTS—COLLECTIONS BY DEPARTMENTS AND INSTITUTIONS—1916

1.	Secretary of State.....	(1)	Domestic Corporations.....	\$281,803.15
		(2)	Foreign Corporations.....	18,939.24
		(3)	Miscellaneous Fees.....	12,756.02
		(4)	Sale Court Reports.....	7,453.50
Total.....				\$320,951.91

2. Automobile Department.....	(1) Automobile Fees.....	\$796,906.00
	(2) Depository Interest....	7,291.54
Total.....		\$804,197.54
3. Auditor of State.....	(1) Land Fees.....	\$699.50
	(2) Corporation Fees.....	958.00
	(3) Miscellaneous Fees.....	244.50
	(4) Insurance Fees.....	95,145.37
	(5) Bank Fees.....	24,750.92
	(6) Building and Loan Fees	4,734.00
Total.....		\$126,532.29
4. State Superintendent.....	(1) Teachers' Examination Fees.....	\$80.00
	(2) Manuscript Fees.....	4,658.99
Total.....		\$4,738.99
5. Adjutant-General.....	(1) Sale Military Property..	\$526.32
6. Clerk Supreme Court.....	(1) Supreme Court Fees....	\$6,587.03
	(2) Appellate Court Fees...	7,769.90
Total.....		\$14,356.93
7. Board of Health.....	(1) Cold Storage Fees.....	\$440.00
8. Oil Inspection Department..	(1) Inspection of Oil.....	\$101,074.55
9. Forestry Board.....	(1) Sales from State Forest	\$202.40
10. Fish and Game Commissioner	(1) Hunting and Fishing Licenses.....	\$92,573.36
	(1) Plugging Gas Wells.....	\$3,560.00
11. Gas Inspector.....	(1) Nursery License Fees...	\$1,069.00
13. Industrial Board.....	(1) License Fees.....	\$14,066.00
	(2) Transcripts.....	338.64
	(3) Miners' Examination Fees.....	178.00
Total.....		\$14,582.64
14. Public Service Commission...	(1) Authorizing Securities..	\$22,796.74
	(2) Audits and Appraisals...	19,325.78
Total.....		\$42,122.52
15. Veterinary Board.....	(1) License Fees.....	\$1,278.00
16. Pharmacy Board.....	(1) Examination Fees.....	\$1,741.61
17. Medical Board.....	(1) Examination Fees.....	\$4,379.00
18. Embalmers' Board.....	(1) Examination Fees.....	\$1,812.00
19. Optometry Board.....	(1) Examination Fees.....	\$1,151.00
20. Nurses' Board.....	(1) Examination Fees.....	\$1,970.00
21. Board Certified Accountants.	(1) Examination Fees.....	\$99.52
22. Board of Accounts.....	(1) Recoveries.....	\$41.64
23. State House Superintendent..	(1) Junk and Paper.....	\$490.35

24. General Receipts.....	(1)	Docket Fees—Local Courts.....	\$17,088.56
	(2)	Depository Interest....	44,100.74
	(3)	General Fund Miscel- laneous.....	4,447.88
	(4)	Railroad Liquor Licenses.....	9,000.00
	(5)	State Lands—Sale.....	1,164.02
	(6)	Unclaimed Estates.....	1,963.78
	(7)	Interest on School Fund	568,337.33
	(8)	Unclaimed Fees.....	5,963.77
	(9)	Endowment Fund Principal.....	144,150.00
	(10)	School Fund Principal..	35,869.21
Total.....			\$832,085.92
25. Soldiers' Monument.....	(1)	Earnings and Sales....	\$7,069.57
26. Purdue University.....	(1)	Federal Aid.....	\$50,000.00
	(2)	Depository Interest....	3,668.78
Total.....			\$53,668.78
27. Indiana University.....	(1)	Depository Interest....	\$534.99
	(2)	Endowment Fund Interest.....	36,720.79
	(3)	College Fund Interest..	25.25
	(4)	Endowment Fund Loan Interest.....	3,938.55
Total.....			\$41,219.58
28. State Normal.....	(1)	Depository Interest....	\$401.02

29. Benevolent and Correctional Institutions

<i>Institution</i>	<i>Receipts and Earnings</i>	<i>Received from Counties</i>	<i>Received from Patients</i>	<i>Federal Aid</i>	<i>Total</i>
1. Soldiers' Home.....	\$12,899.77	.....	\$129.59	\$31,816.22	\$44,845.58
2. Orphans' Home.....	330.70	.....	.....	.....	330.70
3. Tuberculosis Hospital.....	431.74	\$36,957.80	303.19	.....	37,692.73
4. Central Hospital.....	1,921.66	10,367.30	.....	.....	12,288.96
5. Eastern Hospital.....	787.82	4,517.75	.....	.....	5,305.57
6. Northern Hospital.....	875.55	5,493.37	.....	.....	6,368.92
7. Southern Hospital.....	547.52	4,544.35	.....	.....	5,091.87
8. Southeastern Hospital.....	1,097.62	8,407.57	.....	.....	9,505.19
9. Feeble-Minded School.....	8,086.53	.....	.....	.....	8,086.53
10. Epileptic Village.....	3,316.36	.....	.....	.....	3,316.36
11. Girls' School.....	128.16	38,955.64	.....	.....	39,083.80
12. Boys' School.....	571.68	54,214.62	.....	.....	54,786.30
13. Woman's Prison.....	4,493.69	.....	.....	.....	4,493.69
14. State Prison.....	460,280.20	.....	.....	.....	460,280.20
15. Reformatory.....	254,010.16	.....	.....	.....	254,010.16
16. Penal Farm.....	173.72	3,775.97	.....	.....	3,949.69
17. School for Deaf.....	1,135.17	522.15	.....	.....	1,657.32
18. School for Blind.....	260.87	.....	.....	.....	260.87
19. Industrial Aid for Blind.....	20,985.29	.....	.....	.....	20,985.29
Total.....	\$772,334.21	\$167,756.52	\$432.78	\$31,816.22	\$972,339.73

Grand Total Departmental and Institutional Receipts	\$3,446,675.54
Taxes on Property	7,985,855.63
Poll Taxes	371,750.00
Special Taxes	840,667.43
Total Receipts	\$12,644,948.60
Plus Refunds and Transfers	9,361.67
Auditor's Net Receipts	\$12,654,310.27

TABLE V. DISBURSEMENTS—ANALYSIS—1916

1. State Departments

<i>Department</i>	<i>Salaries</i>	<i>Expenses</i>	<i>Total</i>
		<i>Other Than Salaries</i>	
1. Governor	\$12,600.00	\$1,048.49	\$13,648.49
2. Lieutenant-Governor	1,000.00		1,000.00
3. Secretary of State	12,001.00	1,707.13	13,708.13
4. Automobile Department	13,025.10	13,380.33	26,405.43
5. Auditor of State	62,642.96	17,593.72	80,236.68
6. Treasurer of State	13,200.00	638.78	13,838.78
7. Attorney-General	20,446.75	3,218.15	23,664.90
8. State Superintendent	15,719.16	6,262.77	21,981.93
9. Board of Education	5,951.89	4,470.40	10,422.29
10. Vocational Department	12,987.00	12,694.12	25,681.12
11. Adjutant-General	10,262.95	1,171.36	11,434.31
12. Clerk of Supreme Court	12,200.00	1,190.54	13,390.54
13. Reporter of Supreme Court	10,880.06	142.66	11,022.72
14. Printing Board	4,000.00	608.55	4,608.55
15. Election Commissioners	995.56		995.56
16. Board of Health	47,210.07	33,226.22	80,436.29
17. Oil Inspection Depart- ment	4,400.00	450.34	4,850.34
18. Board of Charities	18,208.07	14,062.64	32,270.71
19. Tax Commission	11,000.00	14,193.60	25,193.60
20. Board of Accounts	50,378.11	5,947.49	56,325.60
21. Forestry Board	2,920.00	1,961.32	4,881.32
22. Geologist	6,421.43	1,996.26	8,417.69
23. Gas Inspector	6,154.65	725.53	6,880.18
24. Entomologist	10,520.00	5,859.48	16,379.48
25. Fish and Game Com- missioner	34,791.25	20,965.05	55,756.30
26. Industrial Board	52,988.99	15,618.81	68,607.80
27. Public Service Commission	103,334.06	11,535.05	114,869.11
28. State Library	14,294.11	10,133.94	24,428.05
29. Law Library	3,000.00	2,452.23	5,452.23
30. Library Commission	6,838.10	5,661.90	12,500.00
31. Legislative Bureau	10,798.87	3,150.51	13,949.38

Department	Salaries	Expenses	Total	Per Cent of Total
		Other Than Salaries		
32. Bureau of Statistics	21,425.80	1,477.29	22,903.09	
33. Veterinarian	12,244.58	4,671.17	16,915.75	
34. Veterinary Board		1,283.43	1,283.43	
35. Pardon Board	1,825.00	362.62	2,187.62	
36. Historical Commission	6,004.42	7,898.12	13,902.54	
37. Battle Flag Commission	822.90	2,358.13	3,181.03	
38. State House Superinten- dent	20,097.49	11,122.92	31,220.41	
39. State House Engineer	7,534.33	9,307.14	16,841.47	
40. Supreme Court	36,380.00	1,746.49	38,126.49	
41. Appellate Court	44,280.00	1,542.87	45,822.87	
42. Pharmacy Board		9,746.57	9,746.57	
43. Medical Board	1,150.00	3,486.73	4,636.73	
44. Embalmers' Board		1,999.21	1,999.21	
45. Optometry Board		910.46	910.46	
46. Nurses' Board		1,552.09	1,552.09	
47. State Agents		200.00	200.00	
48. Printing Court Reports		6,903.07	6,903.07	
49. Departmental Reports		24,404.94	24,404.94	
50. Fire Marshal	25,069.30	8,856.72	33,926.02	
Total	\$767,003.96	\$311,897.34	\$1,079,901.30	9.4

2. Temporary Commissions

1. Taxation Commission	\$3,641.33	\$3,641.33	
2. Panama Commission	4,694.81	4,694.81	
3. Lincoln Route Commission	311.25	311.25	
Total	\$8,647.39	\$8,647.39	.1

3. Private Associations Receiving State Aid

1. Horticultural Society	\$4,600.00	\$4,600.00	
2. Dairymen's Association	500.00	500.00	
3. Stock-breeders' Associa- tion	500.00	500.00	
4. Corn Growers' Associa- tion	500.00	500.00	
5. Academy of Science	1,322.56	1,322.56	
6. Historical Society	290.30	290.30	
Total	\$7,712.86	\$7,712.86	.1

4. Non-Departmental Services and Charges

1. Militia	\$88,888.07	\$88,888.07	
2. Legislature	5,059.00	5,059.00	
3. Repairs on State House	3,572.97	3,572.97	
4. Salaries of Superior Judges	\$59,500.00	59,500.00	

Purpose	Salaries	Expenses		Total	Per Cent of Total
		Other Than	Salaries		
5. Salaries of Circuit Judges	234,500.00			234,500.00	
6. Salaries of Prosecuting Attorneys	33,500.00			33,500.00	
7. Governor's Mansion		1,262.12		1,262.12	
8. Premiums State Fair		10,000.00		10,000.00	
9. Sheriffs' Expenses— Prisoners		99.00		99.00	
10. Specific Appropriations		1,276.50		1,276.50	
11. Unclaimed Estates		1,436.85		1,436.85	
12. Sale of Swamp Lands		3,499.01		3,499.01	
13. Sale of State Lands		22,264.60		22,264.60	
14. Reclamation of State Lands		3,308.71		3,308.71	
15. Escheated Estates		6,431.93		6,431.93	
16. Automobile Rebates		1,302.51		1,302.51	
17. Automobile Tags and Badges		33,983.65		33,983.65	
18. County Agents		31,240.41		31,240.41	
19. Legal Services	2,105.77			2,105.77	
20. Riley Funeral		203.00		203.00	
21. Naval Charities Conference		312.50		312.50	
Total	\$329,605.77	\$214,140.83		\$543,746.60	4.7
5. Investments					
1. Permanent Endowment Fund				\$144,000.00	1.2
6. Payment of Loans					
1. State Bonds				\$273,484.24	2.4
7. Interest on Loans					
1. State Bonds				\$6,060.02	.1
8. Schools					
1. Common School Apportionment				\$3,349,032.68	
2. State Aid for Common Schools				\$145,703.77	
3. Vocational Education				\$49,794.82	
Total				\$3,544,531.27	30.7
9. Universities and Normal School					
1. Indiana University				\$687,238.40	
2. Purdue University				605,300.74	
3. State Normal				228,168.67	
Total				\$1,520,707.81	13.2

10. State Monuments and Memorials

<i>Department</i>	<i>Salaries</i>	<i>Expenses</i>	<i>Total</i>	
		<i>Other Than Salaries</i>		
1. Soldiers' Monument	\$6,993.50	\$7,056.25	\$14,049.75	
2. Nancy Hanks Cemetery		1,197.50	1,197.50	
3. Tippecanoe Battleground		280.01	280.01	
Total.....	\$6,993.50	\$8,533.76	\$15,527.26	.1

11. Road Fund

1. Apportioned to Counties.....	\$729,050.40	6.3
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12. Forests and Hatcheries

1. State Forests	\$2,464.99	\$442.50	\$2,907.49	
2. Hatcheries		24,906.75	24,906.75	
Total.....	\$2,464.99	\$25,349.25	\$27,814.24	.2

13. Benevolent and Correctional Institutions

<i>Institution</i>	<i>Maintenance</i>	<i>Lands, Buildings, and Permanent Improvements</i>	<i>Total</i>	<i>Per Cent of Total</i>
1. Soldiers' Home	\$202,415.15	\$18,712.47	\$221,127.62	
2. Orphans' Home	111,339.23	3,191.60	114,530.83	
3. Tuberculosis Hospital ...	70,718.25	7,437.30	78,155.55	
4. Central Hospital	356,481.22	25,617.64	382,098.86	
5. Eastern Hospital	173,914.57	17,870.71	191,785.28	
6. Northern Hospital	195,219.99	21,332.31	216,552.30	
7. Southern Hospital	156,186.03	11,799.71	167,985.74	
8. Southeastern Hospital ...	225,210.12	6,795.00	232,005.12	
9. Feeble-Minded School ...	192,320.28	18,744.31	211,064.59	
10. Epileptic Village	75,962.82	40,525.61	116,488.43	
11. Girls' School	78,785.14	4,494.11	83,279.25	
12. Boys' School	121,583.13	25,226.27	146,809.40	
13. Woman's Prison	35,090.06	1,000.00	36,090.06	
14. State Prison	556,989.66	17,381.69	574,371.35	
15. Reformatory	486,928.28	28,325.84	515,254.12	
16. Penal Farm	133,909.72	44,524.32	178,434.04	
17. School for Deaf	93,184.82		93,184.82	
18. School for Blind	45,304.38	994.54	46,298.92	
19. Industrial Aid for Blind..	30,575.79		30,575.79	
Total.....	\$3,342,118.64	\$293,973.43	\$3,636,092.07	31.5
True Disbursements.....			\$11,537,275.46	100.0

Plus Refunds and Transfers—

(1) General Fund Taxes.....	\$29.64
(2) Benevolent Fund Taxes.....	722.10
(3) Educational Fund Taxes.....	32.25

(4) Common School Fund Interest..	50.25
(5) State Library.....	6.44
(6) Board of Health.....	33.50
(7) Board of Charities.....	500.00
(8) Forestry Board.....	3.90
(9) Entomologist.....	110.38
(10) Pardon Board.....	25.00
(11) Panama Commission.....	6,305.19
(12) Purdue University.....	83.33
(13) State Normal.....	2.20
(14) General Fund Miscellaneous....	608.95
(15) Deficiency School Fund.....	228.09
(16) Orphans' Home.....	10.20
(17) Woman's Prison.....	.69
(18) Governor.....	314.92
(19) Printing Board.....	294.64

\$9,361.67

Auditor's Net Disbursements.....\$11,546,637.13

Balance, September 30, 1916.....\$2,149,756.44

TABLE VI. STATE DEPARTMENTS—COST AND COLLECTIONS—
1916

The following table shows the total cost of each of the state departments for the fiscal year ending September 30, 1916, and the receipts accruing to each department as Fees collected for services rendered, federal aid applicable to payment of expenses of the department, rent and sale of property, and other miscellaneous sources.

<i>Department</i>	<i>Total Cost of Department</i>	<i>Collections</i>
1. Governor.....	\$13,648.49	.....
2. Lieutenant-Governor.....	1,000.00	.....
3. Secretary of State.....	13,708.13	\$320,951.91
4. Automobile Department.....	26,405.43	26,405.43
5. Auditor of State.....	80,236.68	126,532.29
6. Treasurer of State.....	13,838.78	.....
7. Attorney-General.....	23,664.90	.....
8. State Superintendent.....	21,981.93	4,738.99
9. Board of Education.....	10,422.29	.....
10. Vocational Department.....	25,681.12	.....
11. Adjutant-General.....	11,434.31	526.32
12. Clerk of Supreme Court.....	13,390.54	14,356.93
13. Reporter of Supreme Court.....	11,022.72	.....
14. Printing Board.....	4,608.55	.....
15. Election Commissioners.....	995.56	.....
16. Board of Health.....	80,436.29	6,652.34
17. Oil Inspection Department.....	4,850.34	101,074.55
18. Board of Charities.....	32,270.71	.....
19. Tax Commission.....	25,193.60	.....

<i>Department</i>	<i>Total Cost of Department</i>	<i>Collections</i>
20. Board of Accounts.....	56,325.60	41.64
21. Forestry Board.....	4,881.32	202.40
22. Geologist.....	8,417.69	.....
23. Gas Inspector.....	6,880.18	3,560.00
24. Entomologist.....	16,379.48	1,069.00
25. Fish and Game Commissioner.....	55,756.30	92,573.36
26. Industrial Board.....	68,607.80	14,582.64
27. Public Service Commission.....	114,869.11	42,122.52
28. State Library.....	24,428.05	.....
29. Law Library.....	5,452.23	.....
30. Library Commission.....	12,500.00	.....
31. Legislative Bureau.....	13,949.38	.....
32. Bureau of Statistics.....	22,903.09	.....
33. Veterinarian.....	16,915.75	.....
34. Veterinary Board.....	1,283.43	1,278.00
35. Pardon Board.....	2,187.62	.....
36. Historical Commission.....	13,902.54	.....
37. Battle Flag Commission.....	3,181.03	.....
38. State House Superintendent.....	31,220.41	490.35
39. State House Engineer.....	16,841.47	.....
40. Supreme Court.....	38,126.49	.....
41. Appellate Court.....	45,822.87	.....
42. Pharmacy Board.....	9,746.57	1,741.61
43. Medical Board.....	4,636.73	4,379.00
44. Embalmers' Board.....	1,999.21	1,812.00
45. Optometry Board.....	910.46	1,151.00
46. Nurses' Board.....	1,552.09	1,970.00
47. Certified Accountants Board.....	.....	99.52
48. State Agents.....	200.00	.....
49. Printing Court Reports.....	6,903.07	.....
50. Departmental Reports.....	24,404.94	.....
51. Fire Marshal.....	33,926.02	35,353.95
Total.....	\$1,079,901.30	\$803,665.75
	803,665.75	
Excess of Cost over Collections.....	\$276,235.55	
52. General Collections—		
(1) Insurance Taxes.....		\$525,129.57
(2) Transportation Taxes.....		13,816.19
(3) Vessel Tonnage Taxes.....		1,192.10
(4) Inheritance Taxes.....		258,963.28
(5) Depository Interest.....		44,100.74
(6) Docket Fees.....		17,088.56

(7) Railroad Liquor Licenses	9,000.00
(8) General Fund Miscellaneous	4,447.88
Total	<u>\$873,738.32</u>
Less Excess Cost of State Departments	<u>\$276,235.55</u>
Available for General Government Purposes	\$597,502.77
53. Other Non-Tax Revenue Available—	
(1) Soldiers' Monument Receipts	\$7,069.57
(2) Automobile Tags and Rebates	<u>35,286.16</u>
Total Available for General Government Purposes	\$639,858.50
54. General Government Costs—	
(1) Temporary Commissions	\$8,647.39
(2) Private Associations	7,712.86
(3) Non-Departmental Charges	543,746.60
(4) Payment of Loans	273,484.24
(5) Interest on Loans	6,060.02
(6) State Monuments and Memorials	15,527.26
(7) State Forests and Hatcheries	<u>27,814.24</u>
Total	<u>\$882,992.61</u>
Less Amount Available for Government	<u>\$629,858.50</u>
Amount to be Paid from Property Taxes or Loans	\$243,134.11
Amount Received from Loans	
Net Assessed Valuation in 1916	\$2,051,279,310
Necessary Levy on General Property	1¼c on \$100
Amount Produced by 1¼c levy	256,410.00
The following items and institutions are not included in the foregoing calculation as they are maintained by revenue which is completely segregated from the general government costs.	
1. Investments	\$144,000.00
2. Schools	3,544,531.27
3. Universities	1,520,707.81
4. County Road Fund	729,050.40
5. Benevolent Institutions	<u>3,636,092.07</u>
Total	<u>\$9,574,381.55</u>

ANALYSIS

For the Fiscal Year ending September 30, 1917

TABLE I. RECEIPTS—SUMMARY—1917

		<i>Per Cent of Total</i>
1. Balance on Hand, October 1, 1916.....	\$2,149,756.44	
2. Taxes on Property.....	\$8,187,610.83	61.8
3. Poll Taxes.....	375,095.00	2.9
4. Insurance Taxes.....	626,745.77	4.7
5. Transportation Taxes.....	13,487.40	.1
6. Vessel Tonnage Taxes.....	1,560.60	.0
7. Dog Taxes (Hydrophobia).....	6,199.86	.1
8. Inheritance Taxes.....	360,472.52	2.7
9. Depository Interest.....	80,134.76	.6
10. Interest on Invested Funds.....	610,554.92	4.6
11. Earnings of State Institutions and Property.....	741,240.92	5.6
12. Sale of Property.....	27,279.74	.2
13. Federal Aid.....	79,425.00	.6
14. County Aid.....	176,232.14	1.3
15. Fees.....	1,938,647.47	14.6
16. Fines.....	1,608.95	.0
17. Temporary Loans.....	17,009.76	.2
18. Unclaimed Estates.....	2,938.36	.0
19. Miscellaneous Receipts.....	1,908.94	.0
True Receipts.....	\$13,248,152.94	100.0
Plus Refunds and Transfers.....	\$10,959.13	
	\$13,259,112.07	
Less Federal Aid Purdue.....	\$50,000.00	
Less Adjutant-General's Receipts.....	\$8,334.77	
Auditor's Net Receipts.....	\$13,200,777.30	
Amount Available for State Purposes.....	\$15,408,868.51	

TABLE II. DISBURSEMENTS—SUMMARY—1917

1. State Departments.....	\$1,072,641.59	9.0
2. Temporary Commissions.....	14,798.04	.1
3. Private Associations.....	8,455.76	.0
4. Non-Departmental Charges.....	766,753.49	6.4
5. Investments.....	109,586.89	.9
6. Schools.....	3,642,345.18	30.4
7. Universities.....	1,635,904.72	13.6
8. Monuments and Memorials.....	18,256.79	.2
9. Forests and Fish Hatcheries.....	29,313.48	.3

		<i>Per Cent of Total</i>
10. Road Fund Apportioned	1,041,112.00	8.7
11. Benevolent Institutions	3,645,706.33	30.4
	<hr/>	
True Disbursements	\$11,984,874.27	100.0
Plus Refunds and Transfers	10,876.81	
	<hr/>	
	\$11,995,751.08	
Less Federal Aid Purdue	50,000.00	
Less Adjutant-General's Receipts	8,334.77	
	<hr/>	
Auditor's Net Disbursements	\$11,937,416.31	
Balance, September 30, 1917.	\$3,413,117.43	

TABLE III. RECEIPTS—ANALYSIS—1917

1. Taxes on Property—		
(1) General Fund	\$1,398,983.21	
(2) Sinking Fund	308,359.80	
(3) Benevolent Institutions	2,049,727.65	
(4) Common Schools	2,789,171.33	
(5) Educational Institutions	1,435,499.25	
(6) Vocational Education	205,869.59	
	<hr/>	
Total	\$8,187,610.83	61.8
2. Poll Taxes—		
(1) General Fund	\$187,548.00	
(2) Common Schools	187,547.00	
	<hr/>	
Total	\$375,095.00	2.9
3. Insurance Taxes—		
(1) Regular (Auditor of State)	\$587,108.29	
(2) Fire Marshal	39,637.48	
	<hr/>	
Total	\$626,745.77	4.7
4. Transportation Taxes	\$13,487.40	.1
5. Vessel Tonnage Taxes	\$1,560.60	.0
6. Dog Taxes (Hydrophobia)	\$6,199.86	.1
7. Inheritance Taxes	\$360,472.52	2.7
8. Depository Interest—		
(1) General Fund	\$65,651.69	
(2) Purdue University	3,179.63	
(3) Indiana University	534.34	
(4) State Normal	456.47	
(5) Automobile Department	10,313.23	
	<hr/>	
Total	\$80,134.76	.6

		<i>Per Cent of Total</i>
9.	Interest on Invested Funds—	
(1)	Indiana University—Permanent Endowment Fund.....	\$45,363.41
(2)	Indiana University—College Fund.....	55.99
(3)	Common School Fund.....	565,135.52
	Total.....	\$610,554.92 4.6
10.	Earnings of State Institutions and Property—	
(1)	Soldiers' Monument.....	\$9,619.75
(2)	Industrial Aid for Blind.....	53,009.17
(3)	Benevolent Institutions.....	678,612.00
	Total.....	\$741,240.92 5.6
11.	Sale of Property—	
(1)	Military Supplies.....	\$8,471.76
(2)	Court Reports.....	7,074.00
(3)	Acts of Legislature.....	315.50
(4)	State Forest—Wood and Produce.....	205.70
(5)	State House—Paper and Junk.....	481.17
(6)	Historical Commission—Books.....	250.00
(7)	State Lands—Reclamation.....	1,573.36
	Sale.....	485.80
	Swamp Lands.....	1,877.90
(8)	College Fund Loans Repaid.....	425.00
(9)	Endowment Fund Loans Repaid.....	70.00
(10)	Fish and Game Commissioner—Property.....	5,997.05
	Confiscated Fur.....	15.00
(11)	Industrial Board—Property.....	37.50
	Total.....	\$27,279.74 .2
12.	Federal Aid—	
(1)	Purdue University.....	\$50,000.00
(2)	Soldiers' Home.....	29,425.00
	Total.....	\$79,425.00 .6
13.	County Aid—	
(1)	Tubercular Patients—State Sanatorium.....	\$37,001.49
(2)	Care of Insane.....	35,178.54
(3)	Care of Epileptics.....	6,633.18
(4)	Care of Misdemeanants.....	96,784.56
(5)	Care of Deaf.....	634.37
	Total.....	\$176,232.14 1.3
14.	Fees—	
(1)	Domestic Corporations—Charters.....	\$315,665.20
(2)	Domestic Corporations—Annual Reports.....	3,652.00
(3)	Foreign Corporations—Admission to State..	26,081.23
(4)	Foreign Corporations—Annual Reports.....	602.00
(5)	Corporations—Filing with Auditor.....	942.50

		<i>Per Cent of Total</i>
(6)	Notary Public Commissions.....	3,790.00
(7)	Warrants on Requisition.....	282.00
(8)	Trade Marks.....	147.50
(9)	Fertilizer Licenses.....	84.00
(10)	Detective Licenses.....	100.00
(11)	Miscellaneous Secretary of State Fees.....	10,610.08
(12)	Lobby Licenses.....	206.00
(13)	Land Fees.....	668.60
(14)	Supreme Court (Docket) Fees.....	5,318.20
(15)	Appellate Court (Docket) Fees.....	6,908.20
(16)	Circuit Courts (Docket) Fees.....	19,327.38
(17)	Manuscript Fees.....	2,770.20
(18)	Cold Storage Fees.....	440.00
(19)	Resident Hunting and Fishing Licenses.....	85,210.90
(20)	Non-Resident Hunting Licenses.....	990.00
(21)	Non-Resident Fishing Licenses.....	3,642.30
(22)	Lake Michigan Fishing Licenses.....	55.00
(23)	Scientific Permits.....	12.00
(24)	Gas Wells—Plugging.....	4,400.00
(25)	Nursery Licenses.....	782.00
(26)	Industrial Licenses.....	13,413.00
(27)	Transcripts Industrial Board Records.....	982.88
(28)	Water Craft Inspection.....	520.00
(29)	Miners' Examination Fees.....	216.00
(30)	Authorizing Public Utility Securities.....	25,261.75
(31)	Audits and Appraisals of Public Utilities.....	4,378.14
(32)	Rendering Plant Licenses.....	15,073.80
(33)	Veterinary Licenses.....	1,494.00
(34)	Inspection of Oil.....	55,055.35
(35)	Insurance Examiners' Fees and Expenses.....	9,313.31
(36)	Insurance Fees.....	89,797.25
(37)	Bank Examiners' Fees.....	46,017.63
(38)	Building and Loan Fees.....	7,939.00
(39)	Miscellaneous Bank Fees.....	38.81
(40)	Certified Public Accountants.....	31.32
(41)	Pharmacists.....	9,364.60
(42)	Physicians and Surgeons.....	3,819.00
(43)	Embalmers.....	1,951.00
(44)	Optometrists.....	1,178.00
(45)	Nurses.....	2,000.00
(46)	Automobile Registration Fees.....	1,146,605.00
(47)	Unclaimed Fees (Local Courts).....	3,430.34
(48)	Show Licenses.....	1,080.00
(49)	Railroad Licenses.....	7,000.00
Total.....		\$1,938,647.47 14.6

		<i>Per Cent of Total</i>
15. Fines—		
(1) State Library—On Books	\$4.00	
(2) Fish and Game Fines	1,604.95	
Total	\$1,608.95	.0
16. Temporary Loans—Council of Defense	\$17,009.76	.2
17. Unclaimed Estates	\$2,938.36	.0
18. Miscellaneous Receipts—		
(1) Auditor of State	\$3.75	
(2) General Fund Miscellaneous	1,905.19	
Total	\$1,908.94	.0
True Receipts	\$13,248,152.94	100.0
Plus Refunds and Transfers—		
(1) Governor—Residence	\$265.00	
(2) Treasurer of State	9.50	
(3) State Superintendent	98.94	
(4) Geologist	8.40	
(5) State Library	2.28	
(6) Board of Charities	17.36	
(7) Board of Forestry	14.00	
(8) Entomologist	1.00	
(9) Superintendent of State House	13.75	
(10) Taxation Commission	35.93	
(11) Legislature	25.00	
(12) Veterinarian	13.80	
(13) Vocational Education	33.33	
(14) Automobile Department	4.32	
(15) Indiana University	33.02	
(16) Purdue University	33.02	
(17) State Normal	4,186.14	
(18) Soldiers' Home	1.40	
(19) Epileptic Village	102.00	
(20) Woman's Prison	6.00	
(21) Governor	7.93	
(22) Benevolent Fund Taxes	3,998.64	
(23) State Taxes	1,815.57	
(24) Inheritance Taxes	232.80	
Total	\$10,959.13	
	\$13,259,112.07	
Less Federal Aid Purdue	50,000.00	
Less Adjutant-General's Receipts	8,334.77	
Auditor's Net Receipts	\$13,200,777.30	
Amount Available for State Purposes	\$15,408,868.51	

TABLE IV. RECEIPTS—COLLECTIONS BY DEPARTMENTS AND INSTITUTIONS—1917

1. Secretary of State.....	(1)	Domestic Corporations	
		—Charters.....	\$315,665.20
	(2)	Foreign Corporations—	
		Admissions.....	26,081.23
	(3)	Domestic Corporations	
		—Reports.....	3,652.00
	(4)	Foreign Corporations—	
		Reports.....	602.00
	(5)	Notary Public Com-	
		missions.....	3,790.00
	(6)	Warrants on Requisi-	
		tion.....	282.00
	(7)	Trade Marks.....	147.50
	(8)	Fertilizer Licenses.....	84.00
	(9)	Sale of Court Reports...	7,074.00
	(10)	Sale Acts of Legislature..	315.50
	(11)	Detective Licenses.....	100.00
	(12)	Lobby Licenses.....	206.00
	(13)	Miscellaneous Fees.....	10,610.08
		Total.....	\$368,609.51
2. Automobile Department.....	(1)	Automobile Fees.....	\$1,146,605.00
	(2)	Depository Interest....	10,313.23
		Total.....	\$1,156,918.23
3. Auditor of State.....	(1)	Land Fees.....	\$668.60
	(2)	Corporation Fees.....	942.50
	(3)	Insurance Examiners'	
		Fees.....	9,313.31
	(4)	Insurance Fees.....	89,797.25
	(5)	Bank Examiners' Fees..	46,017.63
	(6)	Miscellaneous Bank Fees	38.81
	(7)	Building and Loan Fees..	7,939.00
	(8)	Miscellaneous Receipts..	3.75
		Total.....	\$154,720.85
4. State Superintendent.....	(1)	Manuscript Fees.....	\$2,770.20
5. Adjutant-General.....	(1)	Sale Military Property..	\$8,471.76
6. Clerk of Supreme Court.....	(1)	Supreme Court Fees....	\$5,318.20
	(2)	Appellate Court Fees...	6,908.20
		Total.....	\$12,226.40
7. Board of Health.....	(1)	Cold Storage Fees.....	\$440.00
8. Oil Inspection Department...	(1)	Inspection of Oil.....	\$55,055.35

9. Fish and Game Commissioner	(1)	Resident Hunting and Fishing Licenses.....	\$85,210.90
	(2)	Non-Resident Hunting Licenses.....	990.00
	(3)	Non-Resident Fishing Licenses.....	3,642.30
	(4)	Lake Michigan Fishing Licenses.....	55.00
	(5)	Fines.....	1,604.95
	(6)	Scientific Permits.....	12.00
	(7)	Sale of Property.....	5,997.05
	(8)	Confiscated Fur.....	15.00
Total.....			\$97,527.20
10. Gas Inspector.....	(1)	Gas Well Fees.....	\$4,400.00
11. Entomologist.....	(1)	Nursery Licenses.....	\$782.00
12. Forester.....	(1)	Sale of Produce.....	\$205.70
13. Industrial Board.....	(1)	License Fees.....	\$13,413.00
	(2)	Transcripts.....	982.88
	(3)	Water Craft Inspection.....	520.00
	(4)	Miners' Licenses.....	216.00
	(5)	Sale of Property.....	37.50
Total.....			\$15,169.38
14. Public Service Commission.....	(1)	Authorizing Securities.....	\$25,261.75
	(2)	Audits and Appraisals.....	\$4,378.14
Total.....			\$29,639.89
15. State Library.....	(1)	Replacement of Books.....	\$4.00
16. Veterinarian.....	(1)	Rendering Plant Licenses.....	\$15,073.80
17. Veterinary Board.....	(1)	Veterinary Licenses.....	\$1,494.00
18. Historical Commission.....	(1)	Sale of Books.....	\$250.00
19. State House Superintendent.....	(1)	Paper and Junk.....	\$481.17
20. Board of Pharmacy.....	(1)	Examination Fees.....	\$9,364.60
21. Medical Board.....	(1)	Examination Fees.....	\$3,819.00
22. Embalmers' Board.....	(1)	Examination Fees.....	\$1,951.00
23. Optometry Board.....	(1)	Examination Fees.....	\$1,178.00
24. Nurses' Board.....	(1)	Examination Fees.....	\$2,000.00
25. Board Certified Accountants.....	(1)	Examination Fees.....	\$31.32
26. General Receipts.....	(1)	Docket Fees—Local Courts.....	\$19,327.38
	(2)	Depository Interest.....	65,651.69
	(3)	General Fund Miscellaneous.....	1,905.19
	(4)	State Lands—Reclamation.....	1,573.36
	(5)	State Lands—Sale.....	485.80
	(6)	Sale Swamp Lands.....	1,877.90
	(7)	Unclaimed Estates.....	2,938.36
	(8)	Interest on School Fund.....	565,135.52

	(9)	Unclaimed Fees.....	3,430.34
	(10)	Show Licenses.....	1,080.00
	(11)	Railroad Licenses.....	7,000.00
		Total.....	\$670,405.54
27.	Soldiers' Monument.....	(1) Earnings.....	\$9,619.75
28.	Purdue University.....	(1) Federal Aid.....	\$50,000.00
		(2) Depository Interest.....	3,179.03
		Total.....	\$53,179.03
29.	Indiana University.....	(1) Depository Interest....	\$534.34
		(2) Endowment Fund	
		Interest.....	45,363.41
		(3) College Fund Interest...	55.99
		(4) Endowment Fund Loans	
		Repaid.....	70.00
		(5) College Fund Loans Re-	
		paid.....	425.00
		Total.....	\$46,448.74
30.	State Normal.....	(1) Depository Interest....	\$456.47

31. Benevolent and Correctional Institutions

<i>Institution</i>	<i>Receipts and Earnings</i>	<i>Received from Counties</i>	<i>Received from Patients</i>	<i>Federal Aid</i>	<i>Total</i>
1. Soldiers' Home.....	\$1,322.14	.....	.....	\$29,425.00	\$30,747.14
2. Orphans' Home.....	535.95	.....	.....	.....	535.95
3. Sanatorium.....	250.32	\$37,001.49	\$845.28	.....	38,097.09
4. Central Hospital.....	2,067.43	10,489.90	.....	.....	12,557.33
5. Eastern Hospital.....	811.83	4,712.40	3,795.16	.....	9,319.39
6. Northern Hospital.....	954.56	6,592.20	.....	.....	7,546.76
7. Southern Hospital.....	481.68	5,981.19	208.00	.....	6,670.87
8. Southeastern Hospital.....	1,708.74	7,402.85	.....	.....	9,111.59
9. Feeble-Minded School.....	902.24	.....	8,523.52	.....	9,425.76
10. Epileptic Village.....	5,840.91	6,633.18	.....	.....	12,474.09
11. Girls' School.....	189.62	39,864.49	.....	.....	40,054.11
12. Boys' School.....	908.45	55,046.06	.....	.....	55,954.51
13. Woman's Prison.....	4,882.92	.....	.....	.....	4,882.92
14. State Prison.....	234,738.63	.....	.....	.....	234,738.63
15. Reformatory.....	407,297.05	.....	.....	.....	407,297.05
16. Penal Farm.....	1,190.27	1,874.01	.....	.....	3,064.28
17. School for Deaf.....	877.54	634.37	.....	.....	1,511.91
18. School for Blind.....	279.76	.....	.....	.....	279.76
19. Industrial Aid for Blind.....	53,009.17	.....	.....	.....	53,009.17
Total.....	\$718,249.21	\$176,232.14	\$13,371.96	\$29,425.00	\$937,278.31

Grand Total Departmental and Institutional Receipts	\$3,659,971.20
Taxes on Property	8,187,610.83
Poll Taxes	375,095.00
Special Taxes	1,008,466.15
Loans	17,009.76
Total Receipts	\$13,248,152.94
Plus Refunds and Transfers	10,959.13
	\$13,259,112.07
Less Federal Aid Purdue	\$50,000.00
Less Adjutant-General's Receipts	8,334.77
Auditor's Net Receipts	\$13,200,777.30
Amount Available for State Purposes	\$15,408,868.51

TABLE V. DISBURSEMENTS—ANALYSIS—1917

1. State Departments

<i>Department</i>	<i>Salaries</i>	<i>Expenses</i>	<i>Total</i>
		<i>Other Than Salaries</i>	
1. Governor	\$12,550.00	\$2,068.73	\$14,618.73
2. Lieutenant-Governor	1,000.00	96.30	1,096.30
3. Secretary of State	11,773.00	2,141.00	13,914.00
4. Automobile Department	15,349.59	14,977.04	30,326.63
5. Auditor of State	70,631.52	18,216.78	88,848.30
6. Treasurer of State	12,507.80	829.10	13,336.90
7. Attorney-General	19,290.00	5,623.36	24,913.36
8. State Superintendent	14,010.00	7,359.68	21,369.68
9. Board of Education	4,739.66	8,009.11	12,748.77
10. Vocational Department	13,165.10	6,717.81	19,882.91
11. Adjutant-General	10,758.94	1,991.99	12,750.93
12. Clerk of Supreme Court	12,200.00	777.54	12,977.54
13. Reporter of Supreme Court	10,550.00	153.14	10,703.14
14. Printing Board	4,000.00	3,156.84	7,156.84
15. Election Commission	2,250.00	477.61	2,727.61
16. Board of Health	49,710.54	27,604.29	77,314.83
17. Oil Inspection	3,623.97	422.25	4,046.22
18. Board of Charities	18,704.73	14,562.72	33,267.45
19. Tax Commission	15,696.00	3,353.10	19,049.10
20. Board of Accounts	52,543.51	5,806.97	58,350.48
21. Geologist	4,620.00	3,797.42	8,417.42
22. Forestry Board	2,920.00	2,077.52	4,997.52
23. Entomologist	10,678.00	4,845.02	15,523.02
24. Gas Inspector	7,075.00	529.90	7,604.90
25. Fish and Game Commissioner	34,657.50	31,736.38	66,393.88
26. Industrial Board	57,693.32	18,784.75	76,478.07

Department	Salaries	Expenses		Total	Per Cent of Total
		Other Than Salaries			
27. Public Service Commission.....	92,241.21	12,105.94		104,347.15	
28. State Library.....	14,926.20	8,451.91		23,378.11	
29. Law Library.....	3,000.00	2,549.61		5,549.61	
30. Library Commission.....	7,281.93	5,218.07		12,500.00	
31. Legislative Bureau.....	17,510.07	2,959.79		20,469.86	
32. Bureau of Statistics.....	21,053.48	2,163.13		23,216.61	
33. Veterinarian.....	3,200.00	1,796.68		4,996.68	
34. Veterinary Board.....	1,058.40	435.65		1,494.05	
35. Pardon Board.....	1,800.00	438.45		2,238.45	
36. Historical Commission...	321.53	4,239.18		4,560.71	
37. Battle Flag Commission..	152.80	460.19		612.99	
38. State House					
Superintendent.....	19,799.43	7,315.37		27,114.80	
39. State House Engineer....	7,556.75	12,526.12		20,082.87	
40. Supreme Court.....	36,597.79	1,636.99		38,234.78	
41. Appellate Court.....	44,280.00	1,205.58		45,485.58	
42. Lunacy Commission.....		153.00		153.00	
43. Board of Pharmacy.....	4,912.33	2,302.50		7,214.83	
44. Medical Board.....	1,150.00	3,221.42		4,371.42	
45. Embalmers' Board.....	1,241.74	573.12		1,814.86	
46. Optometry Board.....	840.00	335.61		1,175.61	
47. Nurses' Board.....	1,008.64	787.75		1,796.39	
48. Printing Court Reports..		6,446.45		6,446.45	
49. Annual and Biennial Reports.....		17,044.01		17,044.01	
50. Fire Marshal.....	23,802.14	7,945.18		31,747.32	
51. Highway Commission...	2,801.20	4,979.72		7,780.92	
Total.....	\$779,233.82	\$293,407.77		\$1,072,641.59	9.0

2. Temporary Commissions

1. State Council of Defense*	\$12,250.20	\$12,250.20	
2. Lincoln Route Commission.....	187.02	187.02	
3. Commission on Taxation	1,636.49	1,636.49	
4. Mine Codification Com- mission†.....	203.64	203.64	
5. Woman's Labor Com- mission.....	520.69	520.69	
Total.....	\$14,798.04	\$14,798.04	.1

3. Private Associations Receiving State Aid

1. Horticultural Society....	\$2,084.37	\$2,515.35	\$4,599.72
2. Dairymen's Association ..		500.00	500.00
3. Stock-Breeders' Association.....		500.00	500.00

*The State Council of Defense, which operated during the war, was appointed by the governor in 1917, and its acts were legalized in 1919. (Acts 1919, p. 79)

†The Mine Codification Commission was created in 1915 to codify the mine laws of the state. (Acts 1915, p. 597)

Department	Salaries	Expenses		Per Cent of Total
		Other Than Salaries	Total	
4. Corn Growers' Association.....		500.00	500.00	
5. Academy of Science.....		1,056.04	1,056.04	
6. Grand Army of Republic..		1,000.00	1,000.00	
7. Historical Society.....		300.00	300.00	
Total.....	\$2,084.37	\$6,371.39	\$8,455.76	.0
4. Non-Departmental Services and Charges				
1. State Militia.....		\$108,334.77	\$108,334.77	
2. Riot Fund.....		13,306.02	13,306.02	
3. Armories.....		711.41	711.41	
4. Legislature.....	\$89,442.00	18,088.19	107,530.19	
5. Printing Acts of Legis- lature.....		9,544.63	9,544.63	
6. Repairs on State House...		7,514.76	7,514.76	
7. Salaries of Superior Judges.....	59,208.37		59,208.37	
8. Salaries of Circuit Judges	234,500.00		234,500.00	
9. Salaries of Prosecuting Attorneys.....	33,429.15		33,429.15	
10. Governor's Mansion.....		1,800.00	1,800.00	
11. Foot and Mouth Disease..		85.00	85.00	
12. Hog Cholera.....		9,456.54	9,456.54	
13. Sheep Scab.....		3,999.35	3,999.35	
14. Premiums State Fair....		10,000.00	10,000.00	
15. Arbitration and Mediation.....		239.44	239.44	
16. Sale of State Lands.....		930.10	930.10	
17. Unclaimed Estates.....		855.72	855.72	
18. County Agents.....	33,033.53		33,033.53	
19. Automobile Tags and Badges.....		37,933.46	37,933.46	
20. Automobile Rebates.....		4,164.53	4,164.53	
21. Election Ballots and Expenses.....		13,544.91	13,544.91	
22. Presidential Electors....		644.40	644.40	
23. District Marshals.....		585.70	585.70	
24. Specific Appropriations..		72,448.39	72,448.39	
25. Inauguration Expenses...		169.00	169.00	
26. Coal Investigation.....	150.00		150.00	
27. Legal Services.....	\$495.00		495.00	
28. Oil Conference Expenses..		48.06	48.06	
29. Legal Services— Legislative Session....	2,000.00		2,000.00	
30. Food Production Expense		50.36	50.36	
31. Special Election Expense		40.70	40.70	
Total.....	\$452,258.05	\$314,495.44	\$766,753.49	6.4

5. Investments

<i>Department</i>	<i>Salaries</i>	<i>Expenses</i>	<i>Total</i>	
		<i>Other Than Salaries</i>		
1. Common School Fund Principal.....			\$109,566.89	
2. Permanent Endowment Fund.....			20.00	
Total.....			\$109,586.89	.9

6. Schools

1. Common School Apportionment.....	\$3,392,316.96			
2. State Aid for Common Schools.....	149,509.68			
3. Vocational Training.....	100,518.54			
Total.....	\$3,642,345.18			30.4

7. Universities and Normal School

1. Indiana University.....	\$619,915.92			
2. Purdue University.....	713,897.50			
3. State Normal.....	302,091.80			
Total.....	\$1,635,904.72			13.6

8. State Monuments and Memorials

1. Soldiers' Monument.....	\$6,558.85	\$9,563.64	\$16,122.49	
2. Nancy Hanks Cemetery..	900.00	1,011.50	1,911.50	
3. Tippecanoe Battle Ground.....		222.80	222.80	
Total.....	\$7,458.85	\$10,797.94	\$18,256.79	.2

9. Forests and Hatcheries

1. State Forests...	\$4,926.58			
2. State Hatcheries.....	24,386.90			
Total.....	\$29,313.48			.3

10. Road Fund

1. Apportionment to Counties.....	\$1,041,112.00			8.7
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11. Benevolent and Correctional Institutions

<i>Institution</i>	<i>Maintenance</i>	<i>Lands, Buildings and Permanent Improvements</i>	<i>Total</i>	<i>Per Cent of Total</i>
1. Soldiers' Home.....	\$204,055.56	\$14,650.95	\$218,706.51	
2. Orphans' Home.....	121,163.92	1,409.32	122,573.24	
3. Sanatorium.....	71,881.03		71,881.03	
4. Central Hospital.....	407,360.30	8,648.82	416,009.12	
5. Eastern Hospital.....	189,067.68	22,846.06	211,913.74	
6. Northern Hospital.....	222,518.70	7,780.06	230,298.76	

Institution	Maintenance	Lands, Buildings and Permanent Improvements		Total	Per Cent of Total
7. Southern Hospital.....	158,328.87			158,328.87	
8. Southeastern Hospital...	229,584.84			229,584.84	
9. Feeble-Minded School...	202,620.26	5,005.60		207,625.86	
10. Epileptic Village.....	91,249.03	20,169.26		111,418.29	
11. Girls' School.....	89,991.35			89,991.35	
12. Boys' School.....	123,614.11	20,276.11		143,890.22	
13. Woman's Prison.....	39,108.07			39,108.07	
14. State Prison.....	364,547.84	29,564.61		394,112.45	
15. Reformatory.....	618,194.08	12,801.26		630,995.34	
16. Penal Farm.....	140,741.03	24,833.70		165,574.73	
17. School for Deaf.....	93,246.92			93,246.92	
18. School for Blind.....	45,476.46	1,552.16		47,028.62	
19. Industrial Aid for Blind..	63,418.37			63,418.37	
Total.....	\$3,476,168.42	\$169,537.91		\$3,645,706.33	30.4
True Disbursements.....				\$11,984,874.27	100.0
Plus Refunds and Transfers—					
(1) Treasurer of State.....				\$9.50	
(2) State Superintendent.....				98.94	
(3) Geologist.....				8.40	
(4) Public Service Commission.....				2.00	
(5) Governor.....				272.93	
(6) Veterinarian.....				13.80	
(7) Vocational Education.....				33.33	
(8) Automobile Department.....				4.32	
(9) Indiana University.....				33.02	
(10) Purdue University.....				33.02	
(11) State Normal.....				4,186.14	
(12) Soldiers' Home.....				1.40	
(13) Epileptic Village.....				102.00	
(14) Woman's Prison.....				6.00	
(15) Benevolent Fund Taxes.....				3,998.64	
(16) State Taxes.....				1,815.57	
(17) Inheritance Taxes.....				232.80	
(18) Legislature.....				25.00	
Total.....				\$10,876.81	
				\$11,995,751.08	
Less Federal Aid Purdue.....				\$50,000.00	
Less Adjutant-General's Receipts.....				8,334.77	
Auditor's Net Disbursements.....				\$11,937,416.31	
Balance, September 30, 1917.....				\$3,413,117.43	

TABLE VI. STATE DEPARTMENTS—COST AND COLLECTIONS—
1917

The following table shows the total cost of each of the state departments for the fiscal year ending September 30, 1917, and the receipts accruing to each department as Fees collected for services rendered, federal aid applicable to payment of expenses of the department, rent and sale of property, and other miscellaneous sources.

<i>Department</i>	<i>Total Cost of Department</i>	<i>Collections</i>
1. Governor.....	\$14,618.73	.....
2. Lieutenant-Governor.....	1,096.30	.....
3. Secretary of State.....	13,914.00	368,609.51
4. Automobile Department.....	30,326.63	30,326.63
5. Auditor of State.....	88,848.30	154,720.85
6. Treasurer of State.....	13,336.90	.....
7. Attorney-General.....	24,913.36	.....
8. State Superintendent.....	21,369.68	2,770.20
9. Board of Education.....	12,748.77	.....
10. Vocational Department.....	19,882.91	.....
11. Adjutant-General.....	12,750.93	8,471.76
12. Clerk of Supreme Court.....	12,977.54	12,226.40
13. Reporter of Supreme Court.....	10,703.14	.....
14. Printing Board.....	7,156.84	.....
15. Election Commissioners.....	2,727.61	.....
16. Board of Health.....	77,314.83	6,639.86
17. Oil Inspection Department.....	4,046.22	55,055.35
18. Board of Charities.....	33,267.45	.....
19. Tax Commission.....	19,049.10	.....
20. Board of Accounts.....	58,350.48	.....
21. Geologist.....	8,417.42	.....
22. Forestry Board.....	4,997.52	205.70
23. Entomologist.....	15,523.02	782.00
24. Gas Inspector.....	7,604.90	4,400.00
25. Fish and Game Commissioner.....	66,393.88	97,527.20
26. Industrial Board.....	76,478.07	15,169.38
27. Public Service Commission.....	104,347.15	29,639.89
28. State Library.....	23,378.11	4.00
29. Law Library.....	5,549.61	.....
30. Library Commission.....	12,500.00	.....
31. Legislative Bureau.....	20,469.86	.....
32. Bureau of Statistics.....	23,216.61	.....
33. Veterinarian.....	4,996.68	15,073.80
34. Veterinary Board.....	1,494.05	1,494.00
35. Pardon Board.....	2,238.45	.....
36. Historical Commission.....	4,560.71	250.00
37. Battle Flag Commission.....	612.99	.....
38. State House Superintendent.....	27,114.80	481.17
39. State House Engineer.....	20,082.87	.....
40. Supreme Court.....	38,234.78	.....
41. Appellate Court.....	45,485.58	.....

	<i>Department</i>	<i>Total Cost of Department</i>	<i>Collections</i>
42.	Lunacy Commission	153.00	.....
43.	Pharmacy Board.....	7,214.83	9,364.60
44.	Medical Board.....	4,371.42	3,819.00
45.	Embalmers' Board.....	1,814.86	1,951.00
46.	Optometry Board.....	1,175.61	1,178.00
47.	Nurses' Board.....	1,796.39	2,000.00
48.	Certified Accountants' Board.....	.....	31.32
49.	Printing Court Reports.....	6,446.45	.....
50.	Annual and Biennial Reports.....	17,044.01	.....
51.	Fire Marshal.....	31,747.32	39,637.48
52.	Highway Commission.....	7,780.92	.....
Total.....		\$1,072,641.59	\$861,829.10
		861,829.10	
Excess of Cost over Collections.....		\$210,812.49	
53.	General Collections—		
(1)	Insurance Taxes.....		\$587,108.29
(2)	Transportation Taxes.....		13,487.40
(3)	Vessel Tonnage Taxes.....		1,560.60
(4)	Inheritance Taxes.....		145,901.53
(5)	Depository Interest.....		65,651.69
(6)	Docket Fees.....		19,327.38
(7)	Railroad Liquor Licenses.....		7,000.00
(8)	General Fund Miscellaneous.....		1,905.19
Total.....			\$841,942.08
Less Excess Cost of State Departments.....			210,812.49
Available for General Government Purposes.....			\$631,129.59
54.	Other Non-Tax Revenue Available—		
(1)	Soldiers' Monument Receipts.....		\$9,619.75
(2)	Automobile Tags and Rebates.....		42,097.99
Total Available for General Government Purposes.....			\$682,847.33
55.	General Government Costs—		
(1)	Temporary Commissions.....		\$14,798.04
(2)	Private Associations.....		8,455.76
(3)	Non-Departmental Charges.....		766,753.49

(4) State Monuments and Memorials	18,256.79
(5) State Forests and Hatcheries	29,313.48

Total	\$837,577.56
Less Amount Available for General Government	\$682,847.33

Amount to be Paid from Property Taxes or Loans	\$154,730.23
Amount Received from Loans	17,009.76

Amount to be Paid from Property Taxes	\$137,720.47
Net Assessed Valuation in 1917	\$2,060,420,218
Necessary Levy on General Property	$\frac{3}{4}$ c on \$100
Amount Produced by $\frac{3}{4}$ c levy	\$154,532.00

The following items and institutions are not included in the foregoing calculations as they are maintained by revenue which is completely segregated from the general government costs.

1. Investments	\$109,586.89
2. Schools	3,642,345.18
3. Universities	1,635,904.72
4. County Road Fund	1,041,112.00
5. Benevolent Institutions	3,645,706.33

Total	\$10,074,655.12
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ANALYSIS

For the Fiscal Year ending September 30, 1918

TABLE I. RECEIPTS—SUMMARY—1918

		<i>Per Cent of Total</i>
1. Balance on Hand, October 1, 1917.....	\$3,413,117.43	
2. Taxes on Property.....	\$7,799,739.97	56.8
3. Poll Taxes.....	404,193.00	3.0
4. Insurance Taxes.....	741,272.22	5.4
5. Transportation Taxes.....	16,422.28	.1
6. Vessel Tonnage Taxes.....	942.33	.0
7. Dog Taxes (Hydrophobia).....	5,626.28	.1
8. Inheritance Taxes.....	539,760.26	3.9
9. Depository Interest.....	109,648.89	.8
10. Interest on Invested Funds.....	619,706.87	4.5
11. Earnings of State Institutions and Property.....	1,190,731.88	8.7
12. Sale of Property.....	37,975.86	.3
13. Federal Aid.....	125,059.97	.9
14. County Aid.....	179,581.75	1.3
15. Fees.....	1,837,602.51	13.4
16. Fines.....	1,615.32	.0
17. Temporary Loans.....	112,002.11	.8
18. Unclaimed Estates.....	4,053.15	.0
19. Miscellaneous Receipts.....	1,995.45	.0
True Receipts.....	\$13,727,930.10	100.0
Plus Refunds and Transfers.....	2,441.54	
True Receipts.....	\$13,730,371.64	
Less Purdue Federal Aid.....	50,000.00	
Auditor's Net Receipts.....	\$13,680,371.64	
Amount Available for State Purposes.....	\$17,093,489.07	

TABLE II. DISBURSEMENTS—SUMMARY—1918

1. State Departments.....	\$1,129,529.58	8.4
2. Temporary Commissions.....	103,958.16	.8
3. Private Associations.....	7,256.05	.0
4. Non-Departmental Charges.....	784,627.79	5.8
5. Schools.....	3,745,902.02	27.9
6. Universities.....	1,716,346.28	12.8
7. Road Fund Apportioned.....	1,235,162.73	9.2
8. State Highways.....	12,725.10	.1
9. Monuments and Memorials.....	14,769.41	.1

		<i>Per Cent of Total</i>
10. Parks and Recreation	48,244.93	.4
11. Benevolent Institutions	4,642,475.99	34.5
True Disbursements	\$13,440,998.04	100.0
Plus Refunds and Transfers	2,329.67	
	<hr/> \$13,443,327.71	
Less Purdue Federal Aid	50,000.00	
Auditor's Net Disbursements	\$13,393,327.71	
Balance, September 30, 1918	\$3,700,161.36	

TABLE III. RECEIPTS—ANALYSIS—1918

1. Taxes on Property—		
(1) General Fund	\$1,090,871.47	
(2) Sinking Fund	148,390.04	
(3) Benevolent Institutions	2,096,645.54	
(4) Common Schools	2,841,091.30	
(5) Educational Institutions	1,467,908.46	
(6) Vocational Education	154,833.16	
Total	<hr/> \$7,799,739.97	56.8
2. Poll Taxes—		
(1) General Fund	\$202,096.00	
(2) Common Schools	202,097.00	
Total	<hr/> \$404,193.00	3.0
3. Insurance Taxes—		
(1) Regular (Auditor of State)	\$694,466.76	
(2) Fire Marshal	46,805.46	
Total	<hr/> \$741,272.22	5.4
4. Transportation Taxes	\$16,422.28	.1
5. Vessel Tonnage Taxes	\$942.33	.0
6. Dog Taxes (Hydrophobia)	\$5,626.28	.1
7. Inheritance Taxes	\$539,760.26	3.9
8. Depository Interest—		
(1) General Fund	\$87,794.16	
(2) Purdue University	4,481.01	
(3) Indiana University	503.35	
(4) State Normal	590.51	
(5) Automobile Department	16,279.86	
Total	<hr/> \$109,648.89	.8

Per Cent
of Total

9. Interest on Invested Funds—		
(1) Indiana University—Endowment Fund.....	\$45,358.07	
(2) Common School Fund.....	574,195.64	
(3) College Fund.....	150.89	
(4) Permanent Endowment Loan.....	2.27	
Total.....	\$619,706.87	4.5
10. Earnings of State Institutions and Property—		
(1) Soldiers' Monument.....	\$9,898.99	
(2) Industrial Aid for Blind.....	110,879.96	
(3) Benevolent Institutions.....	1,069,952.93	
Total.....	\$1,190,731.88	8.7
11. Sale of Property—		
(1) Military Supplies.....	\$26,987.09	
(2) Court Reports.....	2,907.00	
(3) Acts of Legislature.....	68.00	
(4) Forestry Board—Property.....	174.47	
(5) State House—Junk and Paper.....	488.16	
(6) Fish sold by Fish Commissioner.....	2,788.11	
(7) Historical Commission—Sale of Publications.....	764.62	
(8) College Fund Loan Repaid.....	322.55	
(9) Permanent Endowment Fund—Loan Repaid.....	775.00	
(10) State Lands—Sale.....	1,425.50	
Swamp Lands.....	50.00	
Reclamation.....	1,215.36	
Total.....	\$37,975.86	.3
12. Federal Aid—		
(1) Purdue University.....	\$50,000.00	
(2) Vocational Education.....	44,034.97	
(3) Soldiers' Home.....	31,025.00	
Total.....	\$125,059.97	.9
13. County Aid—		
(1) Tubercular Patients—State Hospital.....	\$35,331.64	
(2) Care of Insane.....	36,076.24	
(3) Care of Epileptics.....	4,147.54	
(4) Care of Misdemeanants.....	103,473.72	
(5) Care of Deaf.....	552.61	
Total.....	\$179,581.75	1.3
14. Fees—		
(1) Domestic Corporations—Charters.....	\$138,136.70	
(2) Domestic Corporations—Annual Reports....	3,470.50	
(3) Foreign Corporations—Admission to State....	24,262.61	
(4) Foreign Corporations—Annual Reports.....	639.00	
(5) Corporations—Filing with Auditor.....	684.00	
(6) Miscellaneous Certificates.....	77.00	

		<i>Per Cent of Total</i>
(7) Notary Public Commissions	4,737.00	
(8) Official Commissions	79.20	
(9) Warrants on Requisition	186.00	
(10) Trade Marks	55.50	
(11) Fertilizer Licenses	84.00	
(12) Certified Copies of Public Records	883.20	
(13) Car Equipment Agreements	675.50	
(14) Detectives' Licenses	850.00	
(15) Notary Fees—Automobiles	5,527.75	
(16) Commissioners of Deeds	20.00	
(17) Postage—Mailing Acts of Legislature	41.10	
(18) Land Fees	587.90	
(19) Auditor of State—Miscellaneous	8.50	
(20) Supreme Court (Docket) Fees	3,686.70	
(21) Appellate Court (Docket) Fees	5,231.85	
(22) Circuit Courts (Docket) Fees	17,538.93	
(23) Manuscript Fees	4,911.08	
(24) Cold Storage Fees	410.00	
(25) Resident Hunting and Fishing Licenses	79,862.90	
(26) Non-Resident Hunting Licenses	1,065.00	
(27) Non-Resident Fishing Licenses	3,490.50	
(28) Lake Michigan Fishing Licenses	330.00	
(29) Gas Wells—Plugging	6,815.00	
(30) Nursery Licenses	436.00	
(31) Industrial Licenses	14,187.00	
(32) Transcripts—Industrial Board Records	945.65	
(33) Watercraft Inspection	125.00	
(34) Miners' Examination Fees	699.00	
(35) Authorizing Public Utility Securities	20,391.53	
(36) Audits and Appraisals of Public Utilities	9,098.25	
(37) Rendering Plant Licenses	4,650.00	
(38) Veterinary Licenses	1,128.00	
(39) Insurance Examiners' Fees and Expenses	18,434.30	
(40) Insurance Fees	85,246.70	
(41) Bank Examiners' Fees	48,756.05	
(42) Building and Loan Fees	13,747.74	
(43) Certified Public Accountants	38.18	
(44) Pharmacists	1,074.50	
(45) Physicians and Surgeons	4,106.00	
(46) Embalmers	1,893.00	
(47) Optometrists	1,103.00	
(48) Nurses	2,950.00	
(49) Automobile Registration Fees	1,298,262.08	
(50) Unclaimed Fees (Local Courts)	3,801.75	
(51) Show Licenses	2,181.36	
Total	\$1,837,602.51	13.4

		<i>Per Cent of Total</i>
15. Fines—		
(1) State Library—On lost books	\$45.40	
(2) Fish and Game Fines	1,569.92	
Total	\$1,615.32	.0
16. Temporary Loans—Council of Defense	\$112,002.11	.8
17. Unclaimed Estates	\$4,053.15	.0
18. Miscellaneous Receipts—		
(1) Council of Defense	\$540.32	
(2) Fish and Game Commissioner	43.53	
(3) General Fund Miscellaneous	1,411.60	
Total	\$1,995.45	.0
True Receipts	\$13,727,930.10	100.0
Plus Refunds and Transfers—		
(1) State Library	\$1.28	
(2) State House Engineer	33.64	
(3) State Tax	13.72	
(4) Inheritance Tax	111.27	
(5) Educational Fund Tax	5.38	
(6) Purdue University	420.50	
(7) State Normal	32.61	
(8) Vocational Taxes	52.34	
(9) Federal Vocational Aid—		
Interest	235.24	
(10) Vocational Education	996.38	
(11) County Agents	83.33	
(12) Sinking Fund Taxes	1.15	
(13) Common School Taxes	18.79	
(14) Fire Marshal	24.34	
(15) Governor's Emergency Fund	4.20	
(16) Lieutenant-Governor	83.33	
(17) Woman's Prison	43.19	
(18) Governor	273.17	
(19) Benevolent Tax	7.68	
Total	\$2,441.54	
	\$13,730,371.64	
Less Purdue Federal Aid	50,000.00	
Auditor's Net Receipts	\$13,680,371.64	
Amount Available for State Purposes	\$17,093,489.07	

TABLE IV. RECEIPTS—COLLECTIONS BY DEPARTMENTS AND INSTITUTIONS—1918

1. Secretary of State.....	(1) Domestic Corporations	
	—Charters.....	\$138,136.70
	(2) Foreign Corporations—	
	Admissions.....	24,262.61
	(3) Domestic Corporations	
	—Reports.....	3,470.50
	(4) Foreign Corporations—	
	Reports.....	639.00
	(5) Miscellaneous Certifi-	
	cates.....	77.00
	(6) Notary Public Com-	
	missions.....	4,737.00
	(7) Official Commissions...	79.20
	(8) Warrants on Requisi-	
	tion.....	186.00
	(9) Trade Marks.....	55.50
	(10) Fertilizer Licenses....	84.00
	(11) Certified Copies of	
	Records.....	883.20
	(12) Car Equipment Agree-	
	ments.....	675.50
	(13) Detective Licenses....	850.00
	(14) Notary Fees—Auto	
	Department.....	5,527.75
	(15) Sale Court Reports....	2,907.00
	(16) Sale Acts of Legislature	68.00
	(17) Postage—Mailing Acts	41.10
	(18) Commissioners of Deeds	20.00
	Total.....	\$182,700.06
2. Automobile Department.....	(1) Automobile Fees.....	\$1,298,262.08
	(2) Depository Interest....	16,279.86
	Total.....	\$1,314,541.94
3. Auditor of State.....	(1) Land Fees.....	\$587.90
	(2) Corporation Fees.....	684.00
	(3) Miscellaneous Fees.....	8.50
	(4) Insurance Fees.....	85,246.70
	(5) Insurance Examiners'	
	Fees.....	18,434.30
	(6) Bank Examiners' Fees...	48,756.05
	(7) Building and Loan Fees.	13,747.74
	Total.....	\$167,465.19
4. State Superintendent.....	(1) Manuscript Fees.....	\$4,911.08
5. Vocational Department.....	(1) Federal Aid.....	\$44,034.97
6. Adjutant-General.....	(1) Sale Military Property..	\$26,987.09

7.	Clerk of Supreme Court.....	(1)	Supreme Court Fees.....	\$3,686.70
		(2)	Appellate Court Fees...	5,231.85
			Total.....	\$8,918.55
8.	Board of Health.....	(1)	Cold Storage Fees.....	\$410.00
9.	Fish and Game Commissioner	(1)	Sale of Fish.....	\$2,788.11
		(2)	Resident Hunting and Fishing Licenses.....	79,862.90
		(3)	Non-Resident Hunting Licenses.....	1,065.00
		(4)	Non-Resident Fishing Licenses.....	3,490.50
		(5)	Lake Michigan Fishing Licenses.....	330.00
		(6)	Fines.....	1,569.92
		(7)	Miscellaneous.....	43.53
			Total.....	\$89,149.96
10.	Gas Inspector.....	(1)	Gas Well Fees.....	\$6,815.00
11.	Entomologist.....	(1)	Nursery Licenses.....	\$436.00
12.	Forester.....	(1)	Sale of Wood.....	\$174.47
13.	Industrial Board.....	(1)	License Fees.....	\$14,187.00
		(2)	Transcripts.....	945.65
		(3)	Watercraft Inspection..	125.00
		(4)	Miners' Examination Fees.....	699.00
			Total.....	\$15,956.65
14.	Public Service Commission..	(1)	Authorizing Securities..	\$20,391.53
		(2)	Audits and Appraisals..	9,098.25
			Total.....	\$29,489.78
15.	State Library.....	(1)	Replacement of Books..	\$45.40
16.	Veterinarian.....	(1)	Rendering Plant Licenses.....	\$4,650.00
17.	Veterinary Board.....	(1)	Veterinary Licenses....	\$1,128.00
18.	Historical Commission.....	(1)	Sale of Books.....	\$764.62
19.	State House Superintendent..	(1)	Paper and Junk.....	\$488.16
20.	Board of Pharmacy.....	(1)	Examination Fees.....	\$1,074.50
21.	Medical Board.....	(1)	Examination Fees.....	\$4,106.00
22.	Embalmers.....	(1)	Examination Fees.....	\$1,893.00
23.	Optometrists.....	(1)	Examination Fees.....	\$1,103.00
24.	Nurses.....	(1)	Examination Fees.....	\$2,950.00
25.	Certified Accountants.....	(1)	Examination Fees.....	\$38.18
26.	Council of Defense.....	(1)	Miscellaneous Receipts..	\$540.32
27.	General Receipts.....	(1)	Docket Fees—Local Courts.....	\$17,538.93
		(2)	Depository Interest....	87,794.16
		(3)	General Fund Miscel- laneous.....	1,411.60

	(4)	State Lands—Reclama- tion	1,215.36
	(5)	State Lands—Sale	1,425.50
	(6)	Sale Swamp Lands	50.00
	(7)	Unclaimed Estates	4,053.15
	(8)	Interest on School Fund ..	574,195.64
	(9)	Unclaimed Fees	3,801.75
	(10)	Show Licenses	2,181.36
		Total	\$693,667.45
28.	Soldiers' Monument	(1) Earnings and Sales	\$9,898.99
29.	Purdue University	(1) Federal Aid	\$50,000.00
		(2) Depository Interest	4,481.01
		Total	\$54,481.01
30.	Indiana University	(1) Depository Interest	\$503.35
		(2) Endowment Fund Interest	45,358.07
		(3) College Fund Interest	150.89
		(4) Endowment Loan Interest	2.27
		(5) College Fund Loan	332.55
		(6) Permanent Endowment Loan	775.00
		Total	\$47,122.13
31.	Normal School	(1) Depository Interest	\$590.51

32. Benevolent and Correctional Institutions

<i>Institution</i>	<i>Receipts and Earnings</i>	<i>Received from Counties</i>	<i>Received from Patients</i>	<i>Federal Aid</i>	<i>Total</i>
1. Soldiers' Home.....	\$1,143.78	.....	.....	\$31,025.00	\$32,168.78
2. Orphans' Home.....	239.81	.....	.....	.....	239.81
3. Tuberculosis Hospital.....	505.75	\$35,331.64	\$1,126.07	.....	36,963.46
4. Central Hospital.....	2,971.78	13,956.75	30,060.49	.....	46,989.02
5. Eastern Hospital.....	475.52	4,251.50	15,058.85	.....	19,785.87
6. Northern Hospital.....	582.86	7,852.53	5,300.28	.....	13,735.67
7. Southern Hospital.....	981.68	5,043.55	637.71	.....	6,662.94
8. Southeastern Hospital.....	1,256.18	4,971.91	3,302.80	.....	9,530.89
9. Feeble-Minded School.....	1,098.54	.....	8,410.03	.....	9,508.57
10. Epileptic Village.....	3,732.74	4,147.54	104.00	.....	7,984.28
11. Girls' School.....	151.98	41,981.78	.....	.....	42,133.76
12. Boys' School.....	467.74	57,189.02	.....	.....	57,656.76
13. Woman's Prison.....	5,381.77	.....	.....	.....	5,381.77
14. State Prison.....	721,191.00	.....	.....	.....	721,191.00
15. Reformatory.....	242,541.25	.....	.....	.....	242,541.25
16. Penal Farm.....	22,218.78	4,302.92	.....	.....	26,521.70
17. School for Deaf.....	770.05	552.61	.....	.....	1,322.66
18. School for Blind.....	241.49	.....	.....	.....	241.49
19. Industrial Aid for Blind.....	110,879.96	.....	.....	.....	110,879.96
Total.....	\$1,116,832.66	\$179,581.75	\$64,000.23	\$31,025.00	\$1,391,439.64

Grand Total Departmental and Institutional Receipts	\$4,107,971.65
Taxes on Property	7,799,739.97
Poll Taxes	404,193.00
Special Taxes	1,304,023.37
Loans	112,002.11
Plus Refunds and Transfers	2,441.54
	<hr/>
	\$13,730,371.64
Less Purdue Federal Aid	50,000.00
	<hr/>
Auditor's Net Receipts	\$13,680,371.64

TABLE V. DISBURSEMENTS—ANALYSIS—1918

1. State Departments

<i>Department</i>	<i>Salaries</i>	<i>Expenses</i>	<i>Total</i>
		<i>Other Than Salaries</i>	
1. Governor	\$12,585.00	\$1,866.71	\$14,451.71
2. Lieutenant-Governor	1,000.00		1,000.00
3. Secretary of State	11,902.00	1,629.84	13,531.84
4. Automobile Department	15,856.75	21,688.10	37,544.85
5. Auditor of State	79,553.29	21,073.77	100,627.06
6. Treasurer of State	11,200.00	630.74	11,830.74
7. Attorney-General	20,025.25	6,659.92	26,685.17
8. State Superintendent	14,100.00	4,346.87	18,446.87
9. Board of Education	7,010.38	14,168.15	21,178.53
10. Vocational Department	13,863.74	3,284.04	17,147.78
11. Adjutant-General	8,863.33	678.27	9,541.60
12. Clerk of Supreme Court	12,212.50	1,330.36	13,542.86
13. Reporter of Supreme Court	10,400.00	129.84	10,529.84
14. Printing Board	4,000.00	5,714.37	9,714.37
15. Election Commission	1,554.00		1,554.00
16. Board of Health	51,506.09	33,418.79	84,924.88
17. Oil Inspection Department	3,263.36	307.21	3,570.57
18. Board of Charities	21,236.03	17,330.55	38,566.58
19. Tax Commission	16,988.58	5,046.32	22,034.90
20. Board of Accounts	45,000.80	7,645.94	52,646.74
21. Geologist	6,823.25	1,591.55	8,414.80
22. Forestry Board	2,920.00	1,524.94	4,444.94
23. Entomologist	10,108.16	4,991.65	15,099.81
24. Gas Inspector	9,190.00	769.40	9,959.40
25. Fish and Game Commissioner	31,375.00	36,379.70	67,754.70
26. Industrial Board	63,803.30	19,843.90	83,647.20
27. Public Service Commission	98,784.49	19,988.22	118,772.71
28. State Library	14,919.82	8,733.94	23,653.76
29. Law Library	2,400.00	2,535.47	4,935.47

Department	Salaries	Expenses		Total	Per Cent of Total
		Other Than Salaries			
30. Library Commission.....	6,441.33	6,058.67		12,500.00	
31. Legislative Bureau.....	7,925.46	2,264.17		10,189.63	
32. Employment Office.....	7,200.00	1,774.95		8,974.95	
33. Veterinarian.....	14,394.67	4,907.33		19,302.00	
34. Veterinary Board.....	804.29	329.38		1,133.67	
35. Pardon Board.....	1,800.00	643.18		2,443.18	
36. Historical Commission....	810.00	4,394.94		5,204.94	
37. State House Superinten- dent.....	20,172.22	15,386.26		35,558.48	
38. State House Engineer....	6,768.63	13,124.92		19,893.55	
39. Supreme Court.....	34,629.03	2,148.53		36,777.56	
40. Appellate Court.....	43,200.00	2,240.88		45,440.88	
41. Lunacy Commission.....		81.00		81.00	
42. Pharmacy Board.....	6,587.87	1,580.48		8,168.35	
43. Medical Board.....	3,150.00	1,292.04		4,442.04	
44. Embalmers' Board.....	1,320.98	607.05		1,928.03	
45. Optometry Board.....	773.64	313.12		1,086.76	
46. Nurses' Board.....	1,054.00	822.32		1,876.32	
47. Printing Court Reports..		4,178.52		4,178.52	
48. Departmental Reports...		5,117.06		5,117.06	
49. Printing Year Book.....		10,050.25		10,050.25	
50. Fire Marshal.....	24,713.89	10,283.79		34,997.68	
51. Highway Commission....	7,581.98	6,849.07		14,431.05	
Total.....	\$791,773.11	\$337,756.47		\$1,129,529.58	8.4

2. Temporary Commissions

1. Mental Defectives Com- mittee*.....	\$3,716.69	\$2,758.83	\$6,475.52	
2. Council of Defense.....		97,482.64	97,482.64	
Total.....	\$3,716.69	\$100,241.47	\$103,958.16	.8

3. Private Associations Receiving State Aid

1. Horticultural Society....	\$4,599.95	\$4,599.95	
2. Dairymen's Association..	394.68	394.68	
3. Stock-breeders' Associa- tion.....	358.38	358.38	
4. Corn Growers' Associa- tion.....	500.00	500.00	
5. Academy of Science.....	1,103.04	1,103.04	
6. Historical Society.....	300.00	300.00	
Total.....	\$7,256.05	\$7,256.05	.0

*The Committee on Mental Defectives was first appointed in 1915 to study the problem of mental defectiveness in the state.

4. Non-Departmental Services and Charges

Purpose	Salaries	Expenses		Total	Per Cent of Total
		Other Than Salaries			
1. State Militia		\$196,646.26		\$196,646.26	
2. Armories		7,000.00		7,000.00	
3. Repairs on State House		136,319.75		136,319.75	
4. Salaries Superior Judges..	\$58,860.21			58,860.21	
5. Salaries Circuit Judges...	234,500.00			234,500.00	
6. Salaries Prosecuting Attorneys	33,483.78			33,483.78	
7. Governor's Mansion		1,800.00		1,800.00	
8. Glanders		130.00		130.00	
9. Premiums State Fair		10,000.00		10,000.00	
10. County Agents	45,174.86			45,174.86	
11. Automobile Tags and Badges		48,073.35		48,073.35	
12. Automobile Rebates		3,252.86		3,252.86	
13. Unclaimed Estates		162.50		162.50	
14. Registering Soldiers		6,163.41		6,163.41	
15. Legal Services	500.00			500.00	
16. Survey State Institutions		2,385.26		2,385.26	
17. Emergency Fund Com- mittee		175.55		175.55	
Total	\$372,518.85	\$412,108.94		\$784,627.79	5.8

5. Schools

1. Common School Apportionment	\$3,475,760.82	
2. State Aid for Common Schools	152,118.58	
3. Vocational Training	118,022.62	
Total	\$3,745,902.02	27.9

6. Universities and Normal School

1. Indiana University	\$632,717.05	
2. Purdue University	737,105.29	
3. State Normal	346,523.94	
Total	\$1,716,346.28	12.8

7. Road Fund

1. Apportioned to Counties	\$1,235,162.73	9.2
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8. State Highways

1. Construction of Highways	\$11,454.06	
2. Highway Equipment	766.63	
3. Highway Inspection	504.41	
Total	\$12,725.10	.1

9. State Monuments and Memorials

<i>Department</i>	<i>Salaries</i>	<i>Expenses</i>		<i>Total</i>	<i>Per Cent of Total</i>
		<i>Other Than Salaries</i>			
1. Soldiers' Monument.....	\$5,406.70	\$7,931.31		\$13,338.01	
2. Nancy Hanks Cemetery..	900.00	306.20		1,206.20	
3. Tippecanoe Battle Ground.....		225.20		225.20	
Total.....	\$6,306.70	\$8,462.71		\$14,769.41	.1

10. Forests, Parks and Hatcheries

1. State Parks.....	\$20,000.00	\$20,000.00	
2. State Forests.....	2,999.55	2,999.55	
3. State Hatcheries.....	25,245.38	25,245.38	
Total.....	\$48,244.93	\$48,244.93	.4

11. Benevolent and Correctional Institutions

<i>Institution</i>	<i>Maintenance</i>	<i>Lands, Buildings and Permanent Improvements</i>		<i>Total</i>	
1. Soldiers' Home.....	\$187,495.18	\$4,331.70		\$191,826.88	
2. Orphans' Home.....	116,722.09	955.41		117,677.50	
3. Tuberculosis Hospital....	72,795.30	5,706.91		78,502.21	
4. Central Hospital.....	420,682.05	48,736.19		469,418.24	
5. Eastern Hospital.....	183,847.20	8,431.78		192,278.98	
6. Northern Hospital.....	218,809.17	6,294.02		225,103.19	
7. Southern Hospital.....	162,212.66			162,212.66	
8. Southeastern Hospital....	239,047.32	58,314.66		297,361.98	
9. Feeble-Minded School....	226,384.72	56,513.60		282,898.32	
10. Epileptic Village.....	96,309.76	31,516.50		127,826.26	
11. Girls' School.....	93,451.58	43,799.54		137,251.12	
12. Boys' School.....	123,619.06	32,846.58		156,465.64	
13. Woman's Prison.....	32,756.73			32,756.73	
14. State Prison.....	1,175,784.14	5,859.90		1,181,644.04	
15. Reformatory.....	515,438.72	34,907.98		550,346.70	
16. Penal Farm.....	134,120.43	36,041.09		170,161.52	
17. School for Deaf.....	91,804.84			91,804.84	
18. School for Blind.....	45,348.34	5,710.97		51,059.31	
19. Industrial Aid for Blind..	125,879.87			125,879.87	
Total.....	\$4,262,509.16	\$379,966.83		\$4,642,475.99	34.5
True Disbursements.....				\$13,440,998.04	100.0
Plus Refunds and Transfers—					
(1) State House Alteration.....		\$273.17			
(2) State Library.....		1.28			
(3) State House Engineer.....		33.64			
(4) State Tax.....		13.72			

(5) Inheritance Tax.....	111.27	
(6) Benevolent Fund Taxes.....	7.68	
(7) Educational Fund Taxes.....	5.38	
(8) Purdue University.....	420.50	
(9) State Normal.....	32.61	
(10) Vocational Taxes.....	52.34	
(11) Federal Vocational Aid—		
Interest.....	235.24	
(12) Vocational Education.....	996.38	
(13) County Agents.....	83.33	
(14) Sinking Fund Taxes.....	1.15	
(15) Common School Taxes.....	18.79	
(16) Woman's Prison.....	43.19	
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Total.....	2,329.67	
		<hr/>
	\$13,443,327.71	
Less Purdue Federal Aid.....	50,000.00	
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Auditor's Net Disbursements.....	\$13,393,327.71	
Balance, September 30, 1918.....	\$3,700,161.36	

TABLE VI. STATE DEPARTMENTS—COST AND COLLECTIONS—
1918

The following table shows the total cost of each of the state departments for the fiscal year ending September 30, 1918, and the receipts accruing to each department as Fees collected for services rendered, federal aid applicable to payment of expenses of the department, rent and sale of property, and other miscellaneous sources.

<i>Department</i>	<i>Total Cost of Department</i>	<i>Collections</i>
1. Governor.....	\$14,451.71	.....
2. Lieutenant-Governor.....	1,000.00	.....
3. Secretary of State.....	13,531.84	182,700.06
4. Automobile Department.....	37,544.85	37,544.85
5. Auditor of State.....	100,627.06	167,465.19
6. Treasurer of State.....	11,830.74	.....
7. Attorney-General.....	26,685.17	.....
8. State Superintendent.....	18,446.87	4,911.08
9. Board of Education.....	21,178.53	.....
10. Vocational Department.....	17,147.78	8,573.89
11. Adjutant-General.....	9,541.60	26,987.09
12. Clerk of Supreme Court.....	13,542.86	8,918.55
13. Reporter of Supreme Court.....	10,529.84	.....
14. Printing Board.....	9,714.37	.....
15. Election Commissioners.....	1,554.00	.....
16. Board of Health.....	84,924.88	6,036.28
17. Oil Inspection Department.....	3,570.57	.....
18. Board of Charities.....	38,566.58	.....
19. Tax Commission.....	22,034.90	.....

		<i>Total Cost of Department</i>	<i>Collections</i>
<i>Department</i>			
20. Board of Accounts.....	52,646.74	.....
21. Geologist.....	8,414.80	.....
22. Forestry Board.....	4,444.94	174.47	
23. Entomologist.....	15,099.81	436.00	
24. Gas Inspector.....	9,959.40	6,815.00	
25. Fish and Game Commissioner.....	67,754.70	89,149.96	
26. Industrial Board.....	83,647.20	15,956.65	
27. Public Service Commission.....	118,772.71	29,489.78	
28. State Library.....	23,653.76	45.40	
29. Law Library.....	4,935.47	.....
30. Library Commission.....	12,500.00	.....
31. Legislative Bureau.....	10,189.63	.....
32. Employment Office.....	8,974.95	.....
33. Veterinarian.....	19,302.00	4,650.00	
34. Veterinary Board.....	1,133.67	1,128.00	
35. Pardon Board.....	2,443.18	.....
36. Historical Commission.....	5,204.94	764.62	
37. State House Superintendent.....	35,558.48	488.16	
38. State House Engineer.....	19,893.55	.....
39. Supreme Court.....	36,777.56	.....
40. Appellate Court.....	45,440.88	.....
41. Lunacy Commission.....	81.00	.....
42. Pharmacy Board.....	8,168.35	1,074.50	
43. Medical Board.....	4,442.04	4,106.00	
44. Embalmers' Board.....	1,928.03	1,893.00	
45. Optometry Board.....	1,086.76	1,103.00	
46. Nurses' Board.....	1,876.32	2,950.00	
47. Board Certified Accountants.....	.....	38.18	
48. Printing Court Reports.....	4,178.52	.....
49. Departmental Reports.....	5,117.06	.....
50. Printing Year Book.....	10,050.25	.....
51. Fire Marshal.....	34,997.68	46,805.46	
52. Highway Commission.....	14,431.05	.....
Total.....	\$1,129,529.58	\$650,205.17	
	650,205.17		
Excess of Cost over Collections.....	\$479,324.41		
53. General Receipts—			
(1) Insurance Taxes.....		\$694,466.76	
(2) Transportation Taxes.....		16,422.28	
(3) Vessel Tonnage Taxes.....		942.33	
(4) Depository Interest.....		87,794.16	
(5) Docket Fees.....		17,538.93	
(6) General Fund Miscellaneous.....		1,411.60	
Total.....		\$818,576.06	
Less Excess Cost of State Departments.....		479,324.41	
Available for General Government Purposes.....		\$339,251.65	

	<i>Department</i>	<i>Total Cost of Department</i>	<i>Collections</i>
54.	Other Non-Tax Revenue Available—		
	(1) Soldiers' Monument Receipts.....		\$9,898.99
	(2) Automobile Tags and Rebates.....		51,326.21
	(3) State Council of Defense.....		540.32
	Total Available for General Government Purposes.....		\$401,017.17
55.	General Government Costs—		
	(1) Temporary Commissions.....	\$103,958.16	
	(2) Private Associations.....	7,256.05	
	(3) Non-Departmental Charges.....	784,627.79	
	(4) State Monuments and Memorials.....	14,769.41	
	(5) Parks and Recreation.....	48,244.93	
	Total.....		\$958,856.34
	Less Amount Available for General Government.....		\$401,017.17
	Amount to be Paid from Property Taxes on Loans.....		\$557,839.17
	Amount Received from Loans.....		112,002.11
	Amount to be Paid from Property Taxes.....		\$445,837.06
	Net Assessed Valuation in 1918.....		\$2,124,951,446
	Necessary Levy on General Property.....		2¼c
	Amount Produced by 2¼c Levy.....		\$478,114.00
The following items and institutions are not included in the foregoing calculation as they are maintained by revenue which is completely segregated from the general government costs.			
	1. Schools.....	\$3,745,902.02	
	2. Universities.....	1,716,346.28	
	3. County Road Fund.....	1,235,162.73	
	4. State Highways.....	12,725.10	
	5. Benevolent Institutions.....	4,642,475.99	
	Total.....	\$11,352,612.12	

ANALYSIS

For the Fiscal Year ending September 30, 1919

TABLE I. RECEIPTS—SUMMARY—1919

		<i>Per Cent of Total</i>
1. Balance on Hand October 1, 1918.....	\$3,700,161.36	
2. Taxes on Property.....	\$7,678,837.48	53.9
3. Poll Taxes.....	384,782.00	2.7
4. Insurance Taxes.....	893,982.43	6.3
5. Transportation Taxes.....	19,892.85	.1
6. Vessel Tonnage Taxes.....	1,385.34	.0
7. Dog Taxes (Hydrophobia).....	3,858.58	.0
8. Inheritance Taxes.....	441,174.35	3.1
9. Depository Interest.....	115,166.59	.8
10. Interest on Invested Funds.....	641,212.80	4.5
11. Earnings of State Institutions and Property.....	1,543,671.35	10.8
12. Sale of Property.....	20,083.01	.2
13. Federal Aid.....	129,452.23	.9
14. County Aid.....	189,110.67	1.3
15. Fees.....	2,182,209.02	15.3
16. Fines.....	3,316.11	.0
17. Unclaimed Estates.....	9,251.62	.1
18. Miscellaneous Receipts.....	4,310.17	.0
True Receipts.....	\$14,261,696.60	100.0
Plus Refunds, Transfers and Advance- ments.....	15,934.35	
	\$14,277,630.95	
Less Purdue Federal Aid.....	50,000.00	
Less Venereal Disease Federal Aid..	2,068.07	
Auditor's Net Receipts.....	\$14,225,562.88	
Amount Available for State Purposes.....	\$17,925,724.24	

TABLE II. DISBURSEMENTS—SUMMARY—1919

1. State Departments.....	\$1,229,489.31	8.8
2. Temporary Commissions.....	122,452.67	.9
3. Private Associations.....	9,668.28	.1
4. Non-Departmental Charges.....	925,303.10	6.6
5. Interest on Loans.....	27.11	.0
6. Schools.....	3,861,138.12	27.6
7. Universities.....	2,031,174.92	14.5
8. Road Fund.....	1,418,096.00	10.1
9. State Highways.....	88,848.73	.6
10. Monuments and Memorials.....	15,442.66	.1

		Per Cent of Total
11. Parks and Recreation.....	38,996.89	.3
12. Benevolent Institutions.....	4,259,324.16	30.4
True Disbursements.....	\$13,999,961.95	100.0
Plus Refunds, Transfers and Advancements.....	2,979.02	
True Disbursements.....	\$14,002,940.97	
Less Purdue Federal Aid.....	50,000.00	
Less Venereal Disease Federal Aid.....	2,068.07	
Auditor's Net Disbursements.....	\$13,950,872.90	
Balance, September 30, 1919.....	\$3,974,851.34	

TABLE III. RECEIPTS—ANALYSIS—1919

1. Taxes on Property—		
(1) General Fund.....	\$850,696.15	
(2) Sinking Fund.....	1,176.58	
(3) Benevolent Institutions.....	2,194,113.28	
(4) Common Schools.....	2,986,608.50	
(5) Educational Institutions.....	1,535,840.68	
(6) Vocational Education.....	110,402.29	
Total.....	\$7,678,837.48	53.9
2. Poll Taxes—		
(1) General Fund.....	\$192,391.00	
(2) Common Schools.....	192,391.00	
Total.....	\$384,782.00	2.7
3. Insurance Taxes—		
(1) Regular (Auditor of State).....	\$840,973.46	
(2) Fire Marshal.....	53,008.97	
Total.....	\$893,982.43	6.3
4. Transportation Taxes.....	\$19,892.85	.1
5. Vessel Tonnage Taxes.....	\$1,385.34	.0
6. Dog Taxes (Hydrophobia).....	\$3,858.58	.0
7. Inheritance Taxes.....	\$441,174.35	3.1
8. Depository Interest—		
(1) General Fund.....	\$92,371.73	
(2) Purdue University.....	4,785.97	
(3) Indiana University.....	1,010.51	
(4) State Normal.....	424.92	
(5) Automobile Department.....	16,573.46	
Total.....	\$115,166.59	.8

		<i>Per Cent of Total</i>
9.	Interest on Invested Funds—	
(1)	Indiana University—Permanent Endowment Fund.....	\$45,358.06
(2)	Common School Fund.....	595,854.74
	Total.....	\$641,212.80 4.5
10.	Earnings of State Institutions and Property—	
(1)	Rent of State Lands.....	\$1,440.28
(2)	State Parks.....	3,747.55
(3)	Soldiers' Monument.....	10,822.35
(4)	Industrial Aid for Blind.....	104,134.15
(5)	Rent Blind and Deaf Schools—Cantonments.....	19,326.32
(6)	Benevolent Institutions.....	1,404,200.70
	Total.....	\$1,543,671.35 10.8
11.	Sale of Property—	
(1)	Military Supplies.....	\$12,869.82
(2)	Court Reports.....	4,106.00
(3)	Acts of Legislature.....	164.50
(4)	Forestry Board—Wood.....	48.37
(5)	Conservation Department—Property.....	47.50
(6)	Fish and Game Commissioner—Confiscated Fur.....	20.50
	Property.....	592.96
(7)	Historical Commission—Books.....	25.00
(8)	State Lands—Reclamation.....	759.69
	—Swamp Lands.....	135.00
	Sale.....	587.50
(9)	State House—Paper and Junk.....	726.17
	Total.....	\$20,083.01 .2
12.	Federal Aid—	
(1)	Venereal Diseases.....	\$2,068.07
(2)	Purdue University.....	50,000.00
(3)	Vocational Education.....	55,659.16
(4)	Soldiers' Home.....	21,725.00
	Total.....	\$129,452.23 .9
13.	County Aid—	
(1)	Contributions for State Highways.....	\$591.43
(2)	Tubercular Patients—State Sanatorium.....	34,433.90
(3)	Care of Insane.....	37,276.37
(4)	Care of Epileptics.....	3,577.77
(5)	Care of Misdemeanants.....	113,195.68
(6)	Care of Deaf.....	35.52
	Total.....	\$189,110.67 1.3
14.	Fees—	
(1)	Domestic Corporations—Charters.....	\$188,052.92
(2)	Domestic Corporations—Annual Reports...	3,449.00

(3)	Foreign Corporations—Admission to State ..	27,386.73
(4)	Foreign Corporations—Annual Reports	675.00
(5)	Corporations—Filing with Auditor	946.00
(6)	Miscellaneous Certificates	73.00
(7)	Notary Public Commissions	3,859.00
(8)	Official Commissions	606.60
(9)	Warrants on Requisition	180.00
(10)	Trade Marks	112.50
(11)	Fertilizer Licenses	101.00
(12)	Certified Copies of Public Records	911.90
(13)	Car Equipment Agreements	348.40
(14)	Detectives' Licenses	300.00
(15)	Notary Public Fees—	
	Automobile Department	6,521.25
(16)	Commissioners of Deeds	5.00
(17)	Postage for Mailing Acts of Legislature	45.50
(18)	Lobby Licenses	148.00
(19)	Land Fees	2,963.00
(20)	Miscellaneous Auditor's Fees	4.50
(21)	Supreme Court (Docket) Fees	3,275.02
(22)	Appellate Court (Docket) Fees	7,841.95
(23)	Circuit Courts (Docket) Fees	16,693.42
(24)	Manuscript Fees	4,884.09
(25)	Cold Storage Fees	400.00
(26)	Water Analysis	2,290.00
(27)	Resident Hunting and Fishing Licenses	84,774.20
(28)	Non-Resident Hunting Licenses	931.50
(29)	Non-Resident Fishing Licenses	4,868.60
(30)	Lake Michigan Fishing Licenses	480.00
(31)	Scientific Permits	11.00
(32)	Gas Wells—Plugging	2,700.00
(33)	Nursery Licenses	648.15
(34)	Industrial Licenses	15,328.00
(35)	Transcripts Industrial Board Records	974.00
(36)	Water Craft Inspection	185.00
(37)	Miners' Examination Fees	398.00
(38)	Employment Agencies	494.10
(39)	Authorizing Public Utility Securities	24,851.23
(40)	Audits and Appraisals of Public Utilities	8,833.26
(41)	Rendering Plant Licenses	6,513.00
(42)	Veterinary Licenses	40.00
(43)	Insurance Examiners' Fees and Expenses	23,073.59
(44)	Insurance Fees	93,720.30
(45)	Bank Examiners' Fees	31,856.39
(46)	Building and Loan Fees	14,932.50
(47)	Loan and Credit Fees	20,100.00
(48)	Miscellaneous Bank Fees	1,807.20
(49)	Certified Public Accountants	11.88
(50)	Pharmacists	9,624.00
(51)	Physicians and Surgeons	5,158.00
(52)	Embalmers	1,769.00

		<i>Per Cent of Total</i>
(53)	Optometrists	1,062.10
(54)	Nurses	2,090.00
(55)	Automobile Registration Fees	1,545,329.00
(56)	Unclaimed Fees (Local Courts)	5,181.35
(57)	Show Licenses	2,389.89
Total		\$2,182,209.02 15.3
15.	Fines—	
(1)	State Library—On Books	\$6.11
(2)	Fish and Game Fines	3,310.00
Total		\$3,316.11 .0
16.	Unclaimed Estates	\$9,251.62 .1
17.	Miscellaneous Receipts—	
(1)	General Fund Miscellaneous	\$1,741.72
(2)	Council of Defense	2,568.45
Total		\$4,310.17 .0
Grand Total of All Receipts		\$14,261,696.60 100.0
Plus Refunds, Transfers and Advancements—		
(1)	Board of Education	\$25.00
(2)	Library	4.94
(3)	Conservation Department	1.35
(4)	Fish and Game Commissioner	159.20
(5)	State Tax	1,716.70
(6)	Taxes Transferred	182.20
(7)	State Normal	310.42
(8)	Vocational Depository Interest	655.28
(9)	Alteration of State House	18.90
(10)	Epileptic Village	21.00
(11)	Emergency Fund	1.53
(12)	Employment Commission	322.55
(13)	Fire Marshal	38.79
(14)	Attorney-General	51.75
(15)	Eastern Hospital	3,461.40
(16)	Northern Hospital	2,250.00
(17)	State Prison	5,020.00
(18)	State Highways	1,656.95
(19)	Orphans' Home	36.39
Total		\$15,934.35
		\$14,277,630.95
Less Purdue Federal Aid		\$50,000.00
Less Venereal Disease Federal Aid		2,068.07
Auditor's Net Receipts		\$14,225,562.88
Amount Available for State Purposes		\$17,925,724.24

TABLE IV. RECEIPTS—COLLECTIONS BY DEPARTMENTS AND INSTITUTIONS—1919

1. Secretary of State.....	(1)	Domestic Corporations—	
		—Charters.....	\$188,052.92
	(2)	Foreign Corporations—	
		Admissions.....	27,386.73
	(3)	Domestic Corporations	
		Reports.....	3,449.00
	(4)	Foreign Corporations—	
		Reports.....	675.00
	(5)	Miscellaneous	
		Certificates.....	73.00
	(6)	Notary Public Com-	
		missions.....	3,859.00
	(7)	Official Commissions...	606.60
	(8)	Warrants on Requisition.....	180.00
	(9)	Trade Marks.....	112.50
	(10)	Fertilizer Licenses....	101.00
	(11)	Certified Copies of	
		Records.....	911.90
	(12)	Sale Court Reports....	4,106.00
	(13)	Sale Acts of Legislature	164.50
	(14)	Car Equipment Agree-	
		ments.....	348.40
	(15)	Detectives' Licenses...	300.00
	(16)	Lobby Licenses.....	148.00
	(17)	Commissioners of Deeds	5.00
	(18)	Postage—Acts of Legis-	
		lature.....	45.50
	(19)	Notary Fees—Automobile Dept.....	6,521.25
		Total.....	\$237,046.30
2. Automobile Department.....	(1)	Automobile Fees.....	\$1,545,329.00
	(2)	Depository Interest...	16,573.46
		Total.....	\$1,561,902.46
3. Auditor of State.....	(1)	Land Fees.....	\$2,963.00
	(2)	Land Rentals.....	1,440.28
	(3)	Corporation Fees.....	946.00
	(4)	Miscellaneous.....	4.50
	(5)	Examiners' Fees and	
		Expenses.....	23,073.50
	(6)	Insurance Fees.....	93,720.30
	(7)	Examination Fees.....	31,856.39
	(8)	Building and Loan Fees	14,932.50

	(9)	Loan and Credit Fees ..	20,100.00
	(10)	Miscellaneous Bank Fees.....	1,807.20
		Total.....	\$190,843.76
4.		State Superintendent..... (1)	Manuscript Fees..... \$4,884.09
5.		Vocational Department..... (1)	Federal Aid..... \$55,659.16
6.		Adjutant-General..... (1)	Sale Military Property. \$12,869.82
7.		Clerk of Supreme Court..... (1)	Supreme Court Fees.... \$3,275.02
	(2)	Appellate Court Fees....	7,841.95
		Total.....	\$11,116.97
8.		Board of Health..... (1)	Federal Aid—Venereal Diseases..... \$2,068.07
	(2)	Cold Storage Fees.....	400.00
	(3)	Water Analysis Fees....	2,290.00
		Total.....	\$4,758.07
9.		Forestry Board..... (1)	Wood—State Forest.... \$48.37
10.		Gas Inspector..... (1)	Plugging Gas Wells..... \$1,330.00
11.		Entomologist..... (1)	Nursery Licenses..... \$118.00
12.		Fish and Game Commissioner (1)	Resident Hunting and Fishing Licenses..... \$61,278.90
	(2)	Non-Resident Hunting Licenses.....	750.50
	(3)	Non-Resident Fishing Licenses.....	434.70
	(4)	Lake Michigan Fishing Licenses.....	5.00
	(5)	Fines.....	985.00
	(6)	Scientific Permits.....	5.00
	(7)	Sale of Property.....	592.96
	(8)	Confiscated Fur.....	20.50
		Total.....	\$64,072.56
13.		Conservation Department.... (1)	Resident Hunting and Fishing Licenses..... \$23,495.30
	(2)	Non-Resident Hunting Licenses.....	181.00
	(3)	Non-Resident Fishing Licenses.....	4,433.90
	(4)	Lake Michigan Fishing Licenses.....	475.00
	(5)	Fines.....	2,325.00
	(6)	Scientific Permits.....	6.00
	(7)	Sale of Property.....	47.50
	(8)	Park Receipts.....	3,747.55
	(9)	Gas Well Fees.....	1,370.00
	(10)	Nursery Licenses.....	530.15
		Total.....	\$36,621.40

14. Industrial Board.....	(1)	License Fees.....	\$15,328.00
	(2)	Transcripts.....	974.00
	(3)	Water Craft Inspection.....	185.00
	(4)	Miners' Examination Fees.....	398.00
Total.....			\$16,885.00
15. Employment Commission....	(1)	Agency Fees.....	\$494.10
16. Public Service Commission...	(1)	Authorizing Securities..	\$24,851.23
	(2)	Audits and Appraisals...	8,833.26
Total.....			\$33,684.49
17. State Library.....	(1)	Replacement of Books..	\$6.11
18. Veterinarian.....	(1)	Rendering Plant Licenses	\$4,575.00
19. Live Stock Sanitary Board...	(1)	Rendering Plant Licenses	\$1,938.00
	(2)	Veterinary Licenses.....	40.00
Total.....			\$1,978.00
20. Historical Commission.....	(1)	Sale of Books.....	\$25.00
21. State House Superintendent..	(1)	Sale of Paper and Junk..	\$726.17
22. Board of Pharmacy.....	(1)	Examination Fees.....	\$9,624.00
23. Medical Board.....	(1)	Examination Fees.....	\$5,158.00
24. Embalmers' Board.....	(1)	Examination Fees.....	\$1,769.00
25. Optometry Board.....	(1)	Examination Fees.....	\$1,062.10
26. Nurses' Board.....	(1)	Examination Fees.....	\$2,090.00
27. Board Certified Accountants..	(1)	Examination Fees.....	\$11.88
28. Council of Defense.....	(1)	Miscellaneous.....	\$2,568.45
29. Highway Commission.....	(1)	County Aid.....	\$591.43
30. General Receipts.....	(1)	Docket Fees—Local Courts.....	\$16,693.42
	(2)	Depository Interest....	92,371.73
	(3)	General Fund Miscellaneous.....	1,741.72
	(4)	State Lands—Reclamation.....	759.69
	(5)	State Lands—Sale.....	587.50
	(6)	Swamp Lands.....	135.00
	(7)	Unclaimed Estates.....	9,251.62
	(8)	Interest on School Fund	595,854.74
	(9)	Unclaimed Fees.....	5,181.35
	(10)	Show Licenses.....	2,389.89
Total.....			\$724,966.66
31. Soldiers' Monument.....	(1)	Earnings and Sales.....	\$10,822.35
32. Blind and Deaf Schools.....	(1)	Rent as Cantonments...	\$19,326.32
33. Purdue University.....	(1)	Federal Aid.....	\$50,000.00
	(2)	Depository Interest....	4,785.97
Total.....			\$54,785.97

34. Indiana University	(1)	Depository Interest	\$1,010.51
	(2)	Endowment Fund	
		Interest	45,358.06
			<hr/>
Total			\$46,368.57
35. State Normal	(1)	Depository Interest	\$424.92

36. Benevolent and Correctional Institutions

<i>Institution</i>	<i>Receipts and Earnings</i>	<i>Received from Counties</i>	<i>Received from Patients</i>	<i>Federal Aid</i>	<i>Total</i>
1. Soldiers' Home.....	\$1,146.34			\$21,725.00	\$22,871.34
2. Orphans' Home.....	210.68				210.68
3. Sanatorium.....	247.72	\$34,433.90	\$1,291.38		35,973.00
4. Central Hospital.....	2,219.18	13,173.65	18,083.61		33,476.44
5. Eastern Hospital.....	956.11	5,633.00	15,804.92		22,394.03
6. Northern Hospital.....	714.21	8,405.91	3,311.50		12,431.62
7. Southern Hospital.....	672.90	4,466.51	724.00		5,863.41
8. Southeastern Hospital.....	748.72	5,597.30	6,799.50		13,145.52
9. Feeble-Minded School.....	565.88		9,278.89		9,844.77
10. Epileptic Village.....	1,235.30	3,577.77	417.14		5,230.21
11. Girls' School.....	93.87	51,370.97			51,464.84
12. Boys' School.....	262.00	59,159.82			59,421.82
13. Woman's Prison.....	4,720.22				4,720.22
14. State Prison.....	1,050,865.82				1,050,865.82
15. Reformatory.....	246,648.08				246,648.08
16. Penal Farm.....	36,118.25	2,664.89			38,783.14
17. School for Deaf.....	908.97	35.52			944.49
18. School for Blind.....	155.51				155.51
19. Industrial Aid for Blind.....	104,134.15				104,134.15
Total	\$1,452,623.91	\$188,519.24	\$55,710.94	\$21,725.00	\$1,718,579.09

Grand Total Departmental and Institutional Receipts	\$4,837,783.57
Taxes on Property	7,678,837.48
Poll Taxes	384,782.00
Special Taxes	1,360,293.55
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Total Receipts	\$14,261,696.60
Plus Refunds, Transfers and Advancements	15,934.35
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	\$14,277,630.95
Less Purdue Federal Aid	50,000.00
Less Venereal Disease Federal Aid	2,068.07
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Auditor's Net Receipts	\$14,225,562.88
Amount Available for State Purposes	\$17,925,724.24

TABLE V. DISBURSEMENTS—ANALYSIS—1919

1. State Department

<i>Department</i>	<i>Salaries</i>	<i>Expenses</i>		<i>Total</i>
		<i>Other Than</i>	<i>Salaries</i>	
1. Governor	\$13,051.00	\$2,561.46		\$15,612.46
2. Lieutenant-Governor	1,000.00	109.95		1,109.95
3. Secretary of State	12,638.75	1,983.47		14,622.22
4. Automobile Department	21,165.24	24,255.99		45,421.23
5. Auditor of State	86,936.50	27,401.58		114,338.08
6. Treasurer of State	11,500.00	685.96		12,185.96
7. Attorney-General	27,708.15	5,876.27		33,584.42
8. State Superintendent	15,130.45	4,640.01		19,770.46
9. Board of Education	8,333.12	14,542.59		22,875.71
10. Vocational Department	13,483.16	3,674.61		17,157.77
11. Adjutant-General	9,310.00	319.80		9,629.80
12. Clerk of Supreme Court	12,145.58	1,597.01		13,742.59
13. Reporter of Supreme Court	10,400.00	136.08		10,536.08
14. Printing Board	4,000.00	2,421.71		6,421.71
15. Board of Health	63,430.65	35,637.08		99,067.73
16. Board of Charities	20,213.45	16,995.18		37,208.63
17. Tax Commission	35,112.19	10,996.02		46,108.21
18. Board of Accounts	46,928.56	4,863.50		51,792.06
19. Forestry Board	1,459.92	883.58		2,343.50
20. Entomologist	3,301.60	1,711.66		5,013.26
21. Geologist	2,130.00	982.46		3,112.46
22. Gas Inspector	2,190.00	493.87		2,683.87
23. Fish and Game Commissioner	13,440.00	18,949.63		32,389.63
24. Conservation Department	34,906.16	22,868.34		57,774.50
25. Industrial Board	65,478.39	21,188.97		86,667.36
26. Employment Commission	13,025.12	1,397.06		14,422.18
27. Public Service Commission	110,812.76	25,162.96		135,975.72

Department	Salaries	Expenses	Total
		Other Than Salaries	
28. Insurance Department...	1,350.00	161.22	1,511.22
29. Bank Department.....		85.00	85.00
30. State Library.....	14,995.48	8,357.65	23,353.13
31. Law Library.....	3,000.00	2,850.94	5,850.94
32. Library Commission.....	7,420.84	5,079.12	12,499.96
33. Legislative Bureau.....	8,007.20	2,707.66	10,714.86
34. Crop Reporting Service.....		59.10	59.10
35. Veterinarian.....	8,668.34	4,281.30	12,949.64
36. Veterinary Board.....	145.00	75.67	220.67
37. Live Stock Sanitary Board.....	8,907.91	2,678.23	11,586.14
38. Pardon Board.....	1,800.00	483.87	2,283.87
39. Historical Commission...	1,754.35	2,917.80	4,672.15
40. State House Superintendent.....	25,261.13	8,771.02	34,032.15
41. State House Engineer....	5,555.65	16,493.19	22,048.84
42. Supreme Court.....	36,820.85	1,915.80	38,736.65
43. Appellate Court.....	44,280.00	1,861.45	46,141.45
44. Lunacy Commission.....		135.00	135.90
45. Board of Pharmacy.....	5,922.69	2,775.90	8,698.59
46. Medical Board.....	2,300.00	1,990.34	4,290.34
47. Embalmers' Board.....	1,599.23	738.06	2,337.29
48. Optometry Board.....	869.90	348.02	1,217.92
49. Nurses' Board.....	1,289.92	1,007.85	2,297.77
50. Printing Court Reports.....		4,317.57	4,317.57
51. Printing Year Book.....		10,312.98	10,312.98
52. Fire Marshal.....	24,744.84	10,252.28	34,997.12
53. Highway Commission....	11,446.72	11,124.69	22,571.41
Total.....	\$875,370.80	\$354,118.51	\$1,229,489.31

2. Temporary Commissions

1. Mental Defectives.....	\$2,878.65
2. Council of Defense.....	\$119,574.02
Total.....	\$122,452.67

3. Private Associations Receiving State Aid

1. Horticultural Society....	\$5,524.48	\$5,524.48
2. Dairymen's Association.....	500.00	500.00
3. Stock-breeders' Association.....	314.98	314.98
4. Corn Growers' Association.....	500.00	500.00
5. Academy of Science.....	1,158.15	1,158.15
6. Grand Army of Republic.....	1,370.67	1,370.67
7. Historical Society.....	300.00	300.00
Total.....	\$9,668.28	\$9,668.28

4. Non-Departmental Services and Charges

Purpose	Salaries	Expenses		Total	Per Cent of Total
		Other Than Salaries			
1. State Militia		\$77,230.04		\$77,230.04	
2. Armories		23,420.39		23,420.39	
3. Riots		22,900.50		22,900.50	
4. Legislature	\$81,975.50	22,506.91		104,482.41	
5. Printing Acts of Legislature		15,049.31		15,049.31	
6. Repairs on State House		155,672.52		155,672.52	
7. Salaries of Superior Judges	60,763.08			60,763.08	
8. Salaries of Circuit Judges	237,920.91			237,920.91	
9. Salaries of Prosecuting Attorneys	33,751.32			33,751.32	
10. Governor's Mansion		1,800.00		1,800.00	
11. Tubercular Cattle		4,358.43		4,358.43	
12. Glanders		50.06		50.06	
13. Premiums State Fair		10,000.00		10,000.00	
14. Survey of State Institutions		407.94		407.94	
15. Registering Soldiers		2,664.63		2,664.63	
16. Sheriffs' Expenses— Escaped Prisoners		34.24		34.24	
17. Unclaimed Estates		34.22		34.22	
18. County Agents	65,375.53			65,375.53	
19. Automobile Tags and Badges		52,554.12		52,554.12	
20. Automobile Rebates		4,097.94		4,097.94	
21. Election Expenses		10,420.35		10,420.35	
22. Specific Appropriations		38,368.91		38,368.91	
23. Legal Services	1,125.00			1,125.00	
24. Court Costs Oil Appeals		110.00		110.00	
25. Expenses Live Stock Con- ference		255.66		255.66	
26. Printing Oil Inspection Bureau		156.00		156.00	
27. Codifying Bank Laws		700.00		700.00	
28. Printing Food Products Data		209.03		209.03	
29. Detective Investigations		1,390.56		1,390.56	
Total	\$480,911.34	\$444,813.84		\$925,303.10	6.6

5. Interest on Loans

1. Park Commission Note	\$27.11	.0
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6. Schools

1. Common School Apportionment	\$3,575,401.03
2. State Aid for Common Schools	159,093.36
3. Vocational Education	126,643.73

Total	\$3,861,138.12	27.6
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7. Universities and Normal School

Purpose	Salaries	Expenses	Total	Per Cent of Total
		Other Than Salaries		
1. Indiana University.....			\$891,013.71	
2. Purdue University.....			745,521.48	
3. State Normal.....			394,639.73	
Total.....			\$2,031,174.92	14.5

8. Road Fund

1. Apportioned to Counties.....	\$1,418,096.00	10.1
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9. State Highways

1. Construction of Highways.....	\$61,485.72	
2. Highway Equipment.....	27,363.01	
Total.....	\$88,848.73	.6

10. State Monuments and Memorials

1. Soldiers' Monument.....	\$14,009.09	
2. Nancy Hanks Cemetery.....	1,198.44	
3. Tippecanoe Battle Ground.....	235.13	
Total.....	\$15,442.66	.1

11. Forests, Parks and Hatcheries

1. State Parks.....	\$15,972.86	
2. State Forests.....	4,845.91	
3. State Hatcheries.....	18,178.12	
Total.....	\$38,996.89	.3

12. Benevolent and Correctional Institutions

Institution	Maintenance	Lands, Buildings, and Permanent Improvements	Total
1. Soldiers' Home.....	\$180,847.55		\$180,847.55
2. Orphans' Home.....	119,579.27	\$11,447.76	131,027.03
3. Sanatorium.....	91,926.94		91,926.94
4. Central Hospital.....	517,181.56	14,734.26	531,915.82
5. Eastern Hospital.....	247,606.97	27,076.76	274,683.73
6. Northern Hospital.....	274,809.97	8,151.82	282,961.79
7. Southern Hospital.....	161,392.45	500.00	161,892.45
8. Southeastern Hospital...	266,468.28	3,764.78	270,233.06
9. Feeble-Minded School...	272,004.24	4,173.31	276,177.55
10. Epileptic Village.....	93,129.98	59,572.37	152,702.35
11. Girls' School.....	112,074.33	6,492.52	118,566.85
12. Boys' School.....	139,533.37	8,370.18	147,903.55
13. Woman's Prison.....	37,781.02	729.70	38,510.72
14. State Prison.....	824,100.73	12,477.23	836,577.96

<i>Institution</i>	<i>Maintenance</i>	<i>Lands, Buildings and Permanent Improvements</i>	<i>Total</i>	<i>Per Cent of Total</i>
15. Reformatory.....	351,526.08	17,743.56	369,269.64	
16. Penal Farm.....	124,628.63	48,339.08	172,967.71	
17. School for Deaf.....	56,799.36		56,799.36	
18. School for Blind.....	50,582.94	6,478.57	57,061.51	
19. Industrial Aid for Blind..	107,028.17		107,028.17	
20. Feeble-Minded Colony...		270.42	270.42	
Total.....	\$4,029,710.40	\$230,322.32	\$4,259,324.16	30.4
True Disbursements.....			\$13,999,961.95	100.0
Plus Refunds, Transfers and Advancements—				
(1) Board of Education.....		\$25.00		
(2) State Library.....		4.94		
(3) State Tax.....		1,716.70		
(4) Taxes Transferred.....		182.20		
(5) Taxes Refunded.....		6.66		
(6) State Normal.....		310.42		
(7) Vocational Depository Interest		655.28		
(8) Alteration of State House.....		18.90		
(9) Epileptic Village.....		21.00		
(10) Governor.....		1.53		
(11) Orphans' Home.....		36.39	\$2,979.02	
			\$14,002,940.97	
Less Purdue Federal Aid.....			50,000.00	
Less Venereal Disease Federal Aid.....			2,068.07	
Auditor's Net Disbursements.....			\$13,950,872.90	
Balance, September 30, 1919.....			\$3,974,851.34	

TABLE VI. STATE DEPARTMENTS—COST AND COLLECTIONS—
1919

The following table shows the total cost of each of the state departments for the fiscal year ending September 30, 1919, and the receipts accruing to each department as Fees collected for services rendered, federal aid applicable to payment of expenses of the department, rent and sale of property and other miscellaneous sources.

<i>Department</i>	<i>Total Cost</i>	<i>Collections</i>
1. Governor.....	\$15,612.46	
2. Lieutenant-Governor.....	1,109.95	
3. Secretary of State.....	14,622.22	\$237,046.30
4. Automobile Department.....	45,421.23	45,421.23
5. Auditor of State.....	114,338.08	190,843.76
6. Treasurer of State.....	12,185.96	
7. Attorney-General.....	33,584.42	
8. State Superintendent.....	19,770.46	4,884.09
9. Board of Education.....	22,875.71	

	<i>Department</i>	<i>Total Cost of Department</i>	<i>Collections</i>
10.	Vocational Department.....	17,157.77	8,578.88
11.	Adjutant-General.....	9,629.80	12,869.82
12.	Clerk of Supreme Court.....	13,742.59	11,116.97
13.	Reporter of Supreme Court.....	10,536.08	.....
14.	Printing Board.....	6,421.71	.....
15.	Board of Health.....	99,067.73	8,616.65
16.	Board of Charities.....	37,208.63	.....
17.	Tax Commission.....	46,108.21	.....
18.	Board of Accounts.....	51,792.06	.....
19.	Forestry Board.....	2,343.50	48.37
20.	Entomologist.....	5,013.26	118.00
21.	Geologist.....	3,112.46	.....
22.	Gas Inspector.....	2,683.87	1,330.00
23.	Fish and Game Commissioner.....	32,389.63	64,072.56
24.	Conservation Department.....	57,774.50	36,621.40
25.	Industrial Board.....	86,667.36	16,885.00
26.	Employment Commission.....	14,422.18	494.10
27.	Public Service Commission.....	135,975.72	33,684.49
28.	Insurance Department.....	1,511.22	.....
29.	Bank Department.....	85.00	.....
30.	State Library.....	23,353.13	6.11
31.	Law Library.....	5,850.94	.....
32.	Library Commission.....	12,499.96	.....
33.	Legislative Bureau.....	10,714.86	.....
34.	Crop Reporting Service.....	59.10	.....
35.	Veterinarian.....	12,949.64	4,575.00
36.	Veterinary Board.....	220.67	.....
37.	Live Stock Sanitary Board.....	11,586.14	1,978.00
38.	Pardon Board.....	2,283.87	.....
39.	Historical Commission.....	4,672.15	25.00
40.	State House Superintendent.....	34,032.15	726.17
41.	State House Engineer.....	22,048.84	.....
42.	Supreme Court.....	38,736.65	.....
43.	Appellate Court.....	46,141.45	.....
44.	Lunacy Commission.....	135.00	.....
45.	Board of Pharmacy.....	8,698.59	9,624.00
46.	Medical Board.....	4,290.34	5,158.00
47.	Embalmer's Board.....	2,337.29	1,769.00
48.	Optometry Board.....	1,217.92	1,062.10
49.	Nurses' Board.....	2,297.77	2,090.00
50.	Board Certified Accountants.....	.....	11.88
51.	Printing Court Reports.....	4,317.57	.....
52.	Printing Year Book.....	10,312.98	.....
53.	Fire Marshal.....	34,997.12	53,008.97
54.	Highway Commission.....	22,571.41	.....
Total.....		\$1,229,489.31	\$752,665.85
		752,665.85	
Excess Cost over Collections.....		\$476,823.46	

55. General Collections—

(1) Insurance Taxes.....	\$840,973.46
(2) Transportation Taxes.....	19,892.85
(3) Vessel Tonnage Taxes.....	1,385.34
(4) Depository Interest.....	92,371.73
(5) Docket Fees.....	16,693.42
(6) General Fund Miscellaneous.....	1,741.72

Total.....	\$973,058.52
Less Excess Cost of State Departments.....	476,823.46

Available for General Government Purposes.....	\$496,235.06
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56. Other Non-Tax Revenue Available—

(1) Soldiers' Monument Receipts.....	\$10,822.35
(2) Automobile Tags and Rebates.....	56,652.06
(3) Council of Defense.....	2,568.45

Total Available for General Government Purposes.....	\$566,277.92
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57. General Government Costs—

(1) Temporary Commissions.....	\$122,452.67
(2) Private Associations.....	9,668.28
(3) Non-Departmental Charges.....	925,303.10
(4) Payment of Loans.....	27.11
(5) State Monuments and Memorials.....	15,442.66
(6) Parks and Recreation.....	38,996.89

Total.....	\$1,111,890.71
Less Amount Available for General Government.....	\$566,277.92
Amount to be paid from Property Taxes or Loans.....	\$545,612.79
Amount Received from Loans.....	
Amount to be Paid from Property Taxes.....	\$545,612.79
Net Assessed Valuation in 1919.....	\$5,701,888,589
Necessary Levy on General Property.....	1c
Amount Produced by 1c levy.....	\$570,189.00

The following items and institutions are not included in the foregoing calculations as they are maintained by revenue which is completely segregated from the general government costs.

1. Schools.....	\$3,861,138.12
2. Universities.....	2,031,174.92
3. County Road Fund.....	1,418,096.00
4. State Highways.....	88,848.73
5. Benevolent Institutions.....	4,259,324.16

Total.....	\$11,658,581.93
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ANALYSIS

For the Fiscal Year ending September 30, 1920

TABLE I. RECEIPTS—SUMMARY—1920

Per Cent
of Total

1. Balance on Hand, October 1, 1919.....	\$3,974,851.34	
2. Taxes on Property.....	\$9,153,459.59	52.8
3. Poll Taxes.....	392,394.96	2.3
4. Insurance Taxes.....	1,143,439.98	6.6
5. Transportation Taxes.....	27,134.86	.2
6. Vessel Tonnage Taxes.....	869.52	.0
7. Dog Taxes (Hydrophobia).....	16,381.69	.1
8. Inheritance Taxes.....	486,546.19	2.8
9. Coal Tonnage Taxes.....	18,256.39	.1
10. Depository Interest.....	122,980.15	.7
11. Interest on Invested Funds.....	646,143.18	3.7
12. Earnings of State Institutions and Property.....	1,314,175.21	7.6
13. Sale of Property.....	26,603.06	.1
14. Federal Aid.....	627,361.81	3.6
15. County Aid.....	219,166.38	1.3
16. Fees.....	3,123,202.46	18.0
17. Fines.....	6,505.70	.0
18. Unclaimed Estates.....	12,750.75	.1
19. Miscellaneous Receipts.....	1,184.56	.0
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True Receipts.....	\$17,338,556.44	100.0
Plus Refunds, Transfers and Advancements.....	4,688.33	
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Auditor's Net Receipts.....	\$17,343,244.77	
Amount Available for State Purposes.....	\$21,318,096.11	

TABLE II. DISBURSEMENTS—SUMMARY—1920

1. State Departments.....	\$1,518,660.14	9.1
2. Temporary Commissions.....	9,070.85	.7
3. Private Associations.....	10,304.79	.0
4. Non-Departmental Charges.....	796,094.62	4.0
5. Investments.....	330,356.78	2.2
6. Interest on Loans.....	141.67	.7
7. Schools.....	4,057,379.60	24.6
8. Universities.....	1,954,753.41	11.5
9. County Road Fund.....	108,893.29	.1
10. State Highways.....	2,422,025.06	14.
11. Monuments and Memorials.....	21,310.87	.1
12. Parks and Recreation.....	47,703.23	.2
13. Benevolent Institutions.....	5,471,429.77	32.7
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True Disbursements.....	\$16,748,124.08	100.0
Plus Refunds, Transfers and Advancements.....	1,574.66	
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Auditor's Net Disbursements.....	\$16,749,698.74	
Balance, September 30, 1920.....	\$4,568,397.37	

TABLE III. RECEIPTS—ANALYSIS—1920

(Index figures refer to Notes on page 230)

		<i>Per Cent of Total</i>
1. Taxes on Property—		
(1) General Fund.....	\$999,493.95	
(2) Benevolent Institutions.....	2,243,648.24	
(3) Common Schools.....	3,026,180.78	
(4) Educational Institutions.....	1,591,873.42	
(5) Vocational Education.....	113,921.74	
(6) State Highways.....	1,178,341.46	
Total.....	\$9,153,459.59	52.8
2. Poll Taxes—		
(1) General Fund.....	\$196,197.48	
(2) Common Schools.....	196,197.48	
Total.....	\$392,394.56	2.3
3. Insurance Taxes—		
(1) Regular (Insurance Commissioner).....	\$1,111,092.84	
(2) Fire Marshal.....	32,347.14	
Total.....	\$1,143,439.98	6.6
4. Transportation Taxes.....	\$27,134.86	.2
5. Vessel Tonnage Taxes.....	\$869.52	.0
6. Dog Taxes (Hydrophobia).....	\$16,381.69	.1
7. Inheritance Taxes.....	\$486,546.19	2.8
8. Coal Tonnage Taxes ⁹	\$18,256.39	.1
9. Depository Interest—		
(1) General Fund.....	\$75,476.54	
(2) Purdue University.....	5,376.68	
(3) Indiana University.....	1,754.75	
(4) State Normal.....	475.32	
(5) Vocational Fund.....	7,013.66	
(6) Automobile Department.....	32,883.20	
Total.....	\$122,980.15	.7
10. Interest on Invested Funds—		
(1) Indiana University—Permanent Endowment Fund.....	\$45,376.91	
(2) Common School Fund.....	599,402.73	
(3) Vocational Fund—Liberty Bonds.....	1,363.54	
Total.....	\$646,143.18	3.7
11. Earnings of State Institutions and Property—		
(1) Rent of State Lands.....	\$500.00	
(2) State Parks.....	6,321.35	
(3) Soldiers' Monument.....	16,098.30	
(4) Industrial Aid for Blind.....	114,409.70	
(5) Benevolent Institutions.....	1,176,845.86	
Total.....	\$1,814,175.21	7.6

		<i>Per Cent of Total</i>
12. Sale of Property—		
(1) Military Supplies.....	\$15,622.11	
(2) Court Reports.....	4,877.50	
(3) Acts of Legislature.....	111.48	
(4) Conservation Department—Property.....	893.55	
Confiscated Fur..	1,122.05	
(5) College Fund Principal.....	400.00	
(6) Historical Commission—Books.....	106.76	
(7) Common School Principal.....	222.00	
(8) State Lands—Reclamation.....	894.31	
Sale.....	1,644.16	
(9) State House—Paper and Junk.....	709.14	
Total.....	\$26,603.06	.1
13. Federal Aid—		
(1) Purdue University.....	\$50,000.00	
(2) Vocational Education.....	69,867.19	
(3) State Highways.....	484,999.06	
(4) Soldiers' Home.....	22,495.56	
Total.....	\$627,361.81	3.6
14. County Aid—		
(1) Contributions for State Highways.....	\$13,607.33	
(2) Tubercular Patients—State Sanatorium.....	27,231.82	
(3) Care of Insane.....	44,103.22	
(4) Care of Epileptics.....	5,300.41	
(5) Care of Misdemeanants.....	128,789.74	
(6) Care of Deaf.....	133.86	
Total.....	\$219,166.38	1.3
15. Fees—		
(1) Domestic Corporations—Charters.....	\$367,631.10	
(2) Domestic Corporations—Annual Reports...	3,753.00	
(3) Foreign Corporations—Admission to State...	52,265.04	
(4) Foreign Corporations—Annual Reports.....	720.00	
(5) Corporations—Filing with Auditor.....	1,230.50	
(6) Miscellaneous Certificates.....	186.00	
(7) Notary Public Commissions.....	4,331.00	
(8) Official Commissions.....	107.80	
(9) Warrants on Requisition.....	243.00	
(10) Trade Marks.....	181.50	
(11) Fertilizer Licenses.....	87.00	
(12) Certified Copies of Public Records.....	1,328.40	
(13) Car Equipment Agreements.....	889.50	
(14) Detectives' Licenses.....	550.00	
(15) Lobby Licenses.....	22.00	
(16) Commissioners of Deeds.....	25.00	
(17) Postage for Mailing Acts of Legislature.....	56.17	
(18) Notary Public Fees—Auto Department.....	8,710.25	

Per Cent
of Total

(19)	Land Fees	944.30
(20)	Supreme Court (Docket) Fees	4,109.50
(21)	Appellate Court (Docket) Fees	8,616.37
(22)	Circuit Courts (Docket) Fees	20,560.35
(23)	Teachers' Examination Fees	3,402.00
(24)	Manuscript Fees	2,429.20
(25)	Cold Storage Fees	410.00
(26)	Water Analysis	5,260.00
(27)	Resident Hunting and Fishing Licenses	107,979.50
(28)	Non-Resident Hunting Licenses	1,395.00
(29)	Non-Resident Fishing Licenses	7,449.60
(30)	Lake Michigan Fishing Licenses	395.00
(31)	Inspection Certificates	980.00
(32)	Scientific Permits	20.00
(33)	Gas Wells—Plugging	3,825.00
(34)	Nursery Licenses	527.00
(35)	Industrial Licenses	14,206.00
(36)	Transcripts Industrial Board Records	806.35
(37)	Water Craft Inspection	190.00
(38)	Miners' Examination Fees	151.00
(39)	Employment Agencies	525.00
(40)	Authorizing Public Utility Securities	70,070.44
(41)	Audits and Appraisals of Public Utilities	36,451.43
(42)	Rendering Plant Licenses	4,540.10
(43)	Veterinary Licenses	606.00
(44)	Inspection of Oil	120,784.35
(45)	Insurance Examiners' Fees and Expenses	13,038.27
(46)	Insurance Fees	110,342.10
(47)	Bank Examiners' Fees	35,759.59
(48)	Building and Loan Fees	12,926.00
(49)	Loan and Credit Fees	26,100.00
(50)	Certified Public Accountants	384.19
(51)	Pharmacists	2,112.00
(52)	Physicians and Surgeons	8,900.00
(53)	Embalmers	2,153.40
(54)	Optometrists	1,228.63
(55)	Nurses	2,830.00
(56)	Automobile Registration Fees	2,024,685.00
(57)	Unclaimed Fees (Local Courts)	8,112.54
(58)	Show Licenses	3,164.99
(59)	Coal Dealers' Licenses	12,515.00

Total	\$3,123,202.46	18.0
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16. Fines—

(1)	State Library—On Books	15.70
(2)	Fish and Game Fines	6,490.00

Total	\$6,505.70	.0
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		<i>Per Cent of Total</i>
17. Unclaimed Estates	\$12,750.75	.1
18. Miscellaneous Receipts—		
(1) General Fund Miscellaneous	\$123.56	
(2) Highway Department	1,061.00	
Total	<u>\$1,184.56</u>	<u>.0</u>
True Receipts	\$17,338,556.44	100.0
Plus Refunds, Transfers and Advancements—		
(1) Attorney-General	\$1,000.10	
(2) Library	2.16	
(3) Pardon Board	3.50	
(4) Purdue University	10.57	
(5) Indiana University	10.57	
(6) State Normal	35.28	
(7) Library Commission	19.35	
(8) General Fund Tax	18.87	
(9) Girls' School	6.82	
(10) State Prison	841.39	
(11) Sanitary Board	50.00	
(12) Vocational Tax	1.89	
(13) School Fund Tax	49.07	
(14) Deficiency School Fund	343.99	
(15) Fire Marshal	57.44	
(16) Highway Tax	36.81	
(17) Highway Commission	<u>2,200.52</u>	
Total	\$4,688.33	
Auditor's Net Receipts	\$17,343,244.77	
Amount Available for State Purposes	\$21,318,096.11	

TABLE IV. RECEIPTS—COLLECTIONS BY DEPARTMENTS AND INSTITUTIONS—1920

1. Secretary of State	(1) Domestic Corporations	
	—Charters	\$367,631.10
	(2) Foreign Corporations—	
	Admissions	52,265.04
	(3) Domestic Corporations	
	—Reports	3,753.00
	(4) Foreign Corporations—	
	Reports	720.00
	(5) Miscellaneous	
	Certificates	186.00
	(6) Notary Public Com-	
	missions	4,331.00
	(7) Official Commissions ..	107.80
	(8) Warrants on	
	Requisition	243.00

	(9)	Trade Marks.....	181.50
	(10)	Fertilizer Licenses.....	87.00
	(11)	Certified Copies of Records.....	1,328.40
	(12)	Sale Court Reports.....	4,877.50
	(13)	Sale Acts of Legislature.....	111.48
	(14)	Car Equipment Agreements.....	889.50
	(15)	Detectives' Licenses.....	550.00
	(16)	Lobby Licenses.....	22.00
	(17)	Commissioners of Deeds.....	25.00
	(18)	Postage—Acts of Legislature.....	56.17
	(19)	Notary Public Fees— Auto Dept.....	8,710.25
		Total.....	\$446,075.74
2.		Automobile Department.....	
	(1)	Automobile Fees.....	\$2,024,685.00
	(2)	Depository Interest.....	32,883.20
		Total.....	\$2,057,568.20
3.		Auditor of State.....	
	(1)	Land Fees.....	\$944.30
	(2)	Land Rentals.....	500.00
	(3)	Corporation Fees.....	1,230.50
	(4)	Examiners' Fees and Expenses.....	13,038.27
	(5)	Insurance Fees.....	110,342.10
	(6)	Examination Fees.....	35,759.59
	(7)	Building and Loan Fees.....	12,926.00
	(8)	Loan and Credit Fees.....	26,100.00
		Total.....	\$200,840.76
4.		State Superintendent.....	
	(1)	Teachers' Examination Fees.....	\$3,402.00
	(2)	Manuscript Fees.....	2,429.20
		Total.....	\$5,831.20
5.		Vocational Department.....	
	(1)	Federal Aid.....	\$69,867.19
	(2)	Depository Interest.....	7,013.66
	(3)	Interest—Liberty Bonds.....	1,363.54
		Total.....	\$78,244.39
6.		Adjutant-General.....	
	(1)	Sale Military Property..	\$15,622.11
7.		Clerk of Supreme Court.....	
	(1)	Supreme Court Fees.....	\$4,109.50
	(2)	Appellate Court Fees.....	8,616.37
		Total.....	\$12,725.87

8.	Board of Health.....	(1)	Cold Storage Fees.....	\$410.00
		(2)	Water Analysis Fees....	5,260.00
Total.....				\$5,670.00
9.	Oil Inspection Department...	(1)	Inspection of Oil.....	\$120,784.35
10.	Conservation Department....	(1)	Resident Hunting and Fishing Licenses.....	\$107,979.50
		(2)	Non-Resident Hunting Licenses.....	1,395.00
		(3)	Non-Resident Fishing Licenses.....	7,449.60
		(4)	Lake Michigan Fishing Licenses.....	395.00
		(5)	Fines.....	6,490.00
		(6)	Inspection Certificates..	980.00
		(7)	Scientific Permits.....	20.00
		(8)	Sale of Property.....	893.55
		(9)	Confiscated Fur.....	1,122.05
		(10)	Park Receipts.....	6,321.35
		(11)	Gas Well Fees.....	3,825.00
		(12)	Nursery Licenses.....	527.00
Total.....				\$137,398.05
11.	Industrial Board.....	(1)	License Fees.....	\$14,206.00
		(2)	Transcripts.....	806.35
		(3)	Water Craft Inspection..	190.00
		(4)	Miners' Examination Fees.....	151.00
		(5)	Employment Licenses...	525.00
Total.....				\$15,878.35
12.	Public Service Commission...	(1)	Authorizing Securities..	\$70,070.44
		(2)	Audits and Appraisals...	36,451.43
Total.....				\$106,521.87
13.	State Library.....	(1)	Replacement of Books...	\$15.70
14.	Live Stock Sanitary Board...	(1)	Rendering Plant Licenses	\$4,540.10
		(2)	Veterinary Licenses.....	606.00
Total.....				\$5,146.10
15.	Historical Commission.....	(1)	Sale of Books.....	\$106.76
16.	State House Superintendent..	(1)	Paper and Junk.....	\$709.14
17.	Board of Pharmacy.....	(1)	Examination Fees.....	\$2,112.00
18.	Medical Board.....	(1)	Examination Fees.....	\$8,900.00
19.	Embalmers' Board.....	(1)	Examination Fees.....	\$2,153.40
20.	Optometry Board.....	(1)	Examination Fees.....	\$1,228.63
21.	Nurses' Board.....	(1)	Examination Fees.....	\$2,830.00

22.	Board Certified Accountants	(1)	Examination Fees	\$384.19
23.	Highway Commission	(1)	Federal Aid	\$484,999.06
		(2)	Miscellaneous	1,061.00
		(3)	County Aid	13,607.33
Total				\$499,667.39
24.	Coal and Food Commission	(1)	Coal Dealers' Licenses	\$12,515.00
25.	General Receipts	(1)	College Fund Principal	\$400.00
		(2)	Common School Fund Principal	222.00
		(3)	Docket Fees—Local Courts	20,560.35
		(4)	Depository Interest	75,476.54
		(5)	General Fund Miscellaneous	123.56
		(6)	State Lands—Reclamation	894.31
		(7)	State Lands—Sale	1,644.16
		(8)	Unclaimed Estates	12,750.75
		(9)	Interest on School Fund	599,402.73
		(10)	Unclaimed Fees	8,112.54
		(11)	Show Licenses	3,164.99
Total				\$722,751.93
26.	Soldiers' Monument	(1)	Earnings and Sales	\$16,098.30
27.	Purdue University	(1)	Federal Aid	\$50,000.00
		(2)	Depository Interest	5,376.68
Total				\$55,376.68
28.	Indiana University	(1)	Depository Interest	\$1,754.75
		(2)	Endowment Fund Interest	45,376.91
Total				\$47,131.66
29.	State Normal	(1)	Depository Interest	\$475.32

30. Benevolent and Correctional Institutions

Institution

Receipts
and
EarningsReceived
from
CountiesReceived
from
PatientsFederal
Aid

Total

1. Soldiers' Home.....	\$1,097.60	.....	.....	\$22,495.56	\$23,593.16
2. Orphans' Home.....	219.57	.....	.....	.....	219.57
3. Sanatorium.....	113.35	.....	.....	.....	.....
4. Central Hospital.....	3,066.15	\$27,231.82	\$1,682.77	.....	29,027.94
5. Eastern Hospital.....	2,297.13	16,678.40	17,129.45	.....	36,874.00
6. Northern Hospital.....	1,169.37	5,665.70	15,170.90	.....	23,133.73
7. Southern Hospital.....	341.17	8,690.10	3,935.89	.....	13,795.36
8. Southeastern Hospital.....	1,212.72	6,597.57	268.00	.....	7,206.74
9. Feeble-Minded School.....	1,677.57	6,471.45	10,337.18	.....	18,021.35
10. Epileptic Village.....	1,353.34	.....	11,066.85	.....	12,744.42
11. Girls' School.....	120.73	5,300.41	418.28	.....	7,072.03
12. Boys' School.....	508.53	57,271.18	.....	.....	57,391.91
13. Woman's Prison.....	4,611.75	68,536.86	.....	.....	69,045.39
14. State Prison.....	661,220.85	.....	.....	.....	4,611.75
15. Reformatory.....	353,560.37	.....	.....	.....	661,220.85
16. Penal Farm.....	80,489.01	2,981.70	.....	.....	353,560.37
17. School for Deaf.....	1,255.81	133.86	.....	.....	83,470.71
18. School for Blind.....	264.71	.....	.....	.....	1,389.67
19. Industrial Aid for Blind.....	114,409.70	.....	.....	.....	264.71
20. Feeble-Minded Colony.....	2,256.81	.....	.....	.....	114,409.70
Total.....	\$1,231,246.24	\$205,559.05	\$60,009.32	\$22,495.86	\$1,519,310.17

Grand Total Departmental and Institutional Receipts	\$6,100,073.26
Taxes on Property	9,153,459.59
Poll Taxes	392,394.96
Special Taxes	1,692,628.63
True Receipts	\$17,338,556.44
Plus Refunds, Transfers and Advancements	4,688.33
Auditor's Net Receipts	\$17,343,244.77

TABLE V. DISBURSEMENTS—ANALYSIS—1920

1. State Departments

<i>Department</i>	<i>Expenses</i>		<i>Total</i>
	<i>Salaries</i>	<i>Other Than Salaries</i>	
1. Governor	\$13,525.00	\$2,137.21	\$15,662.21
2. Lieutenant-Governor	1,000.00		1,000.00
3. Secretary of State	13,161.81	3,220.84	16,382.65
4. Automobile Department ..	24,401.42	32,681.64	57,083.06
5. Auditor of State	86,732.45	23,487.16	110,219.61
6. Treasurer of State	11,500.00	588.41	12,088.41
7. Attorney-General	29,500.00	4,681.25	34,181.25
8. State Superintendent	19,233.95	8,373.27	27,607.22
9. Board of Education	4,698.49	6,009.05	10,707.54
10. Vocational Department ..	17,902.97	3,094.85	20,997.82
11. Adjutant-General	8,700.00	824.00	9,524.00
12. Clerk of Supreme Court ..	12,200.00	1,651.65	13,851.65
13. Reporter of Supreme Court	10,650.00	133.89	10,783.89
14. Printing Board	4,000.00	2,746.06	6,746.06
15. Board of Health	91,150.00	50,699.18	141,849.18
16. Oil Inspection Department	44,483.79	22,035.18	66,518.97
17. Board of Charities	23,112.30	19,113.10	42,225.40
18. Tax Commission	64,385.46	14,710.91	79,096.37
19. Board of Accounts	27,649.33	2,478.96	30,128.29
20. Conservation Department ..	80,279.76	57,655.60	137,935.36
21. Industrial Board	70,778.11	31,083.52	101,861.63
22. Employment Commission ..	23,860.15	2,411.74	26,271.89
23. Public Service Commission	125,961.25	34,179.33	160,140.58
24. Insurance Department	4,158.35	985.23	5,143.58
25. State Library	18,117.34	13,385.28	31,502.62
26. Law Library	3,000.00	3,317.26	6,317.26
27. Library Commission	7,226.92	6,292.43	13,519.35
28. Legislative Bureau	9,296.03	2,144.88	11,440.91
29. Crop Reporting Service ..		144.66	144.66
30. Live Stock Sanitary Board	25,334.05	9,588.54	34,922.59
31. Pardon Board	1,830.00	579.16	2,409.16

Department	Salaries	Expenses		Total	Per Cent of Total
		Other Than Salaries			
32. Historical Commission...	5,118.56	4,735.98		9,854.54	
33. State House Superinten- dent.....	39,181.52	37,358.40		76,539.92	
34. Supreme Court.....	36,686.67	1,730.07		38,416.74	
35. Appellate Court.....	44,970.00	1,788.65		46,758.65	
36. Memorial Art Commission.....		51.21		51.21	
37. Lunacy Commission.....		90.00		90.00	
38. Board of Pharmacy.....	4,304.95	993.35		5,298.30	
39. Medical Board.....	5,050.00	1,412.29		6,462.29	
40. Embalmers' Board.....	1,346.93	621.59		1,968.52	
41. Optometry Board.....	1,116.39	444.72		1,561.11	
42. Nurses' Board.....	1,246.35	972.39		2,218.74	
43. Printing Court Reports..		9,068.22		9,068.22	
44. Printing Year Book.....		17,498.30		17,498.30	
45. Fire Marshal.....	25,825.31	13,270.78		39,096.09	
46. Highway Commission....	12,450.52	13,063.82		25,514.34	
Total.....	\$1,055,126.13	\$463,534.01		\$1,518,660.14	9.1

2. Temporary Commissions

1. Coal and Food Commission*.....	\$8,949.00		
2. Mental Defectives Committee.....	121.85		
Total.....	\$9,070.85		.0

3. Private Associations Receiving State Aid

1. Horticultural Society....	\$5,382.36	\$5,382.36	
2. Dairymen's Association..	500.00	500.00	
3. Stock-breeders' Associa- tion.....	483.29	483.29	
4. Corn Growers' Associa- tion.....	1,000.00	1,000.00	
5. Academy of Science.....	941.37	941.37	
6. Grand Army of Republic..	1,997.77	1,997.77	
Total.....	\$10,304.79	\$10,304.79	.1

4. Non-Departmental Services and Charges

1. State Militia.....	\$48,842.74	\$48,842.74	
2. Riot.....	110,172.61	110,172.61	
3. Legislature.....	\$21,613.10	17,379.77	38,992.87
4. Repairs on State House..		22,771.23	22,771.23
5. Salaries of Superior Judges	63,000.00		63,000.00
6. Salaries of Circuit Judges.	241,500.00		241,500.00
7. Salaries of Prosecuting Attorneys.....	33,997.31		33,997.31

*The Coal and Food Commission was created in 1920 to regulate the supply, distribution, and price of coal. The act expired on March 31, 1921. (Acts 1920, p. 142)

Department	Salaries	Expenses	Total	Per Cent of Total
		Other Than Salaries		
8. Governor's Mansion.....		1,800.00	1,800.00	
9. Tubercular Cattle.....		29,141.16	29,141.16	
10. Foot and Mouth Disease..		300.00	300.00	
11. Premiums State Fair.....		10,000.00	10,000.00	
12. Survey of State Institutions.....		823.84	823.84	
13. Sheriffs' Expenses— Escaped Prisoners.....		660.50	660.50	
14. Sale of State Lands.....		579.50	579.50	
15. County Agents.....	69,498.67		69,498.67	
16. Automobile Tags and Badges.....		62,812.20	62,812.20	
17. Automobile Rebates.....		8,365.70	8,365.70	
18. Specific Appropriations...		46,366.92	46,366.92	
19. Legal Services.....	975.00		975.00	
20. Fish and Game Fee Returned.....		15.50	15.50	
21. Securing Furniture Con- tract for State.....		656.11	656.11	
22. Take-All Disease Expense.....		1,247.00	1,247.00	
23. Actuary Report— Teachers' Pension.....	2,500.00	132.36	2,632.36	
24. Attorney—Legislature...	500.00		500.00	
25. Election Expenses.....		443.40	443.40	
Total.....	\$433,584.08	\$362,510.54	\$796,094.62	4.7

5. Investments

1. Vocational Fund—Liberty Bonds.....	\$205,162.33	
2. Sinking Fund—Liberty Bonds.....	85,481.90	
3. Common School Fund Apportioned.....	31,151.44	
4. Endowment Fund Apportioned.....	8,561.11	
Total.....	\$330,356.78	2.0

6. Interest on Loans

1. State Loans—Purchase of Land.....	\$141.67	.0
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7. Schools

1. Common School Apportionment.....	\$3,567,967.84	
2. State Aid for Common Schools.....	264,205.44	
3. Vocational Training.....	225,206.32	
Total.....	\$4,057,379.60	24.2

8. Universities and Normal School

<i>Department</i>	<i>Salaries</i>	<i>Expenses</i>	<i>Total</i>	<i>Per Cent of Total</i>
		<i>Other Than Salaries</i>		
1. Indiana University			\$748,504.20	
2. Purdue University			866,983.80	
3. State Normal			339,265.41	
Total			\$1,954,753.41	11.7

9. Road Fund

1. Apportioned to Counties	\$108,893.29	.6
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10. State Highways

1. Construction of Highways	\$1,612,874.26	
2. Maintenance of Highways	541,948.19	
3. Highway Equipment	267,202.61	
Total	\$2,422,025.06	14.5

11. State Monuments and Memorials

1. Soldiers' Monument	\$18,571.87	\$18,571.87	
2. Nancy Hanks Cemetery	2,200.00	2,200.00	
3. Tippecanoe Battle Ground	539.00	539.00	
Total	\$21,310.87	\$21,310.87	.1

12. Forests, Parks, and Hatcheries

1. State Parks	\$19,670.30	
2. State Forests	1,022.98	
3. State Hatcheries	27,009.95	
Total	\$47,703.23	.3

13. Benevolent and Correctional Institutions

<i>Institution</i>	<i>Maintenance</i>	<i>Lands, Buildings, and Permanent Improvements</i>	<i>Total</i>
1. Soldiers' Home	\$253,475.24	\$7,439.43	\$260,914.67
2. Orphans' Home	140,382.61	701.67	141,084.28
3. Sanatorium	99,594.76	17,571.14	117,165.90
4. Central Hospital	545,145.94	46,486.12	591,632.06
5. Eastern Hospital	249,916.22	66,469.76	316,385.98
6. Northern Hospital	291,489.66	45,194.87	336,684.53
7. Southern Hospital	177,986.41	170,629.50	348,615.91
8. Southeastern Hospital	301,698.86	28,898.04	330,596.90
9. Feeble-Minded School	298,927.07	11,756.18	310,683.25
10. Epileptic Village	123,099.82	80,922.08	204,021.90

<i>Institution</i>	<i>Maintenance</i>	<i>Lands, Buildings and Permanent Improvements</i>	<i>Total</i>	<i>Per Cent of Total</i>
11. Girls' School.....	128,834.15	4,691.22	133,525.37	
12. Boys' School.....	154,761.37	35,288.49	190,049.86	
13. Woman's Prison.....	38,676.90	943.32	39,620.22	
14. State Prison.....	925,480.40	13,625.12	939,105.52	
15. Reformatory.....	486,992.65	55,872.04	542,864.69	
16. Penal Farm.....	126,793.25	13,552.03	140,345.28	
17. School for Deaf.....	123,857.69	138.77	123,996.46	
18. School for Blind.....	55,730.50	198.42	55,928.92	
19. Industrial Aid for Blind..	132,364.38		132,364.38	
20. Feeble-Minded Colony....		215,843.69	215,843.69	
Total.....	\$4,655,207.88	\$816,221.89	\$5,471,429.77	32.7
True Disbursements.....			\$16,748,124.08	100.0
Plus Refunds, Transfers and Advancements—				
(1) Attorney-General.....		\$1,000.10		
(2) State Library.....		2.16		
(3) Pardon Board.....		3.50		
(4) Purdue University.....		10.57		
(5) Indiana University.....		10.57		
(6) State Normal.....		35.28		
(7) General Fund Tax.....		18.87		
(8) Tax Refunded.....		11.85		
(9) Sanitary Board.....		50.00		
(10) Vocational Tax.....		1.89		
(11) School Fund Tax.....		49.07		
(12) Deficiency School Fund.....		343.99		
(13) Highway Tax.....		36.81		
Total.....			\$1,574.66	
Auditor's Net Disbursements.....			\$16,749,698.74	
Balance, September 30, 1920.....			\$4,568,397.37	

TABLE VI. STATE DEPARTMENTS—COST AND COLLECTIONS—
1920

The following table shows the total cost of each of the state departments for the fiscal year ending September 30, 1920, and the receipts accruing to each department as Fees collected for services rendered, federal aid applicable to payment of expenses of the department, rent and sale of property, and other miscellaneous sources.

<i>Department</i>	<i>Total Cost of Department</i>	<i>Collections</i>
1. Governor.....	\$15,662.21	
2. Lieutenant-Governor.....	1,000.00	
3. Secretary of State.....	16,382.65	446,075.74
4. Automobile Department.....	57,083.06	57,083.06

<i>Department</i>	<i>Total Cost of Department</i>	<i>Collections</i>
5. Auditor of State	110,219.61	200,840.76
6. Treasurer of State	12,088.41	.....
7. Attorney-General	34,181.25	.....
8. State Superintendent	27,607.22	5,831.20
9. Board of Education	10,707.54	.....
10. Vocational Department	20,997.82	10,498.91
11. Adjutant-General	9,524.00	15,622.11
12. Clerk of Supreme Court	13,851.65	12,725.87
13. Reporter of Supreme Court	10,783.89	.....
14. Printing Board	6,746.06	.....
15. Board of Health	141,849.18	22,051.69
16. Oil Inspection Department	66,518.97	120,784.35
17. Board of Charities	42,225.40	.....
18. Tax Commission	79,096.37	.....
19. Board of Accounts	30,128.29	.....
20. Conservation Department	137,935.36	137,398.05
21. Industrial Board	101,861.63	15,878.35
22. Employment Commission	26,271.89	.....
23. Public Service Commission	160,140.58	106,521.87
24. Insurance Department	5,143.58	.....
25. State Library	31,502.62	15.70
26. Law Library	6,317.26	.....
27. Library Commission	13,519.35	.....
28. Legislative Bureau	11,440.91	.....
29. Crop Reporting Service	144.66	.....
30. Live Stock Sanitary Board	34,922.59	5,146.10
31. Pardon Board	2,409.16	.....
32. Historical Commission	9,854.54	106.76
33. State House Superintendent	76,539.92	709.14
34. Supreme Court	38,416.74	.....
35. Appellate Court	46,758.65	.....
36. Memorial Art Commission	51.21	.....
37. Lunacy Commission	90.00	.....
38. Board of Pharmacy	5,298.30	2,112.00
39. Medical Board	6,462.29	8,900.00
40. Embalmers' Board	1,968.52	2,153.40
41. Optometry Board	1,561.11	1,228.63
42. Nurses' Board	2,218.74	2,830.00
43. Board Certified Accountants .....	.....	384.19
44. Printing Court Reports	9,068.22	.....
45. Printing Year Book	17,498.30	.....
46. Fire Marshal	39,096.09	32,347.14
47. Highway Commission	25,514.34	.....
Total	\$1,518,660.14	\$1,207,245.02
	1,207,245.02	
Excess Cost over Collections	\$311,415.12	

	Department	Total Cost of Department	Collections
48.	General Collections—		
	(1) Insurance Taxes		\$1,111,092.84
	(2) Transportation Taxes		27,134.86
	(3) Vessel Tonnage Taxes		869.52
	(4) Depository Interest		75,476.54
	(5) Docket Fees		20,560.35
	(6) General Fund Miscellaneous		123.56
	Total		\$1,235,257.67
	Less Excess Cost of State Departments		\$311,415.12
	Available for General Government Purposes		\$923,842.55
49.	Other Non-Tax Revenue Available—		
	(1) Soldiers' Monument Receipts		\$16,098.30
	(2) Automobile Tags and Rebates		71,177.90
	(3) Coal Tonnage Taxes		18,256.39
	(4) Coal Dealers' License Fees		12,515.00
	Total Available for General Government Purposes		\$1,041,890.14
50.	General Government Costs—		
	(1) Temporary Commissions	\$9,070.85	
	(2) Private Associations	10,304.79	
	(3) Non-Departmental Charges	796,094.62	
	(4) Interest on Loans	141.67	
	(5) Monuments and Memorials	21,310.87	
	(6) Parks and Recreation	47,703.23	
	Total	\$884,626.03	
	Excess of Revenue over General Government Costs		\$157,264.11
	Amount to be Paid from Property Taxes or Loans		
	Amount Received from Loans		
	Amount to be Paid from Property Taxes		
	Net Assessed Valuation in 1920		\$5,701,888.589
The following items and institutions are not included in the foregoing calculation as they are maintained by revenue which is completely segregated from the general government costs.			
	1. Investments	\$330,356.78	
	2. Schools	4,057,379.60	
	3. Universities	1,954,753.41	
	4. County Road Fund	108,893.29	
	5. State Highways	2,422,025.06	
	6. Benevolent Institutions	5,471,429.77	
	Total	\$14,344,837.91	

ANALYSIS

For the Fiscal Year ending September 30, 1921

TABLE I. RECEIPTS—SUMMARY—1921

		<i>Per Cent of Total</i>
1. Balance on Hand, October 1, 1920	\$4,568,397.37	
2. Taxes on Property	\$10,818,148.32	50.1
3. Poll Taxes	360,091.46	1.7
4. Insurance Taxes	1,209,013.30	5.6
5. Transportation Taxes	39,974.39	.2
6. Vessel Tonnage Taxes	1,316.60	.0
7. Dog Taxes (Hydrophobia)	20,955.95	.1
8. Inheritance Taxes	653,154.75	3.0
9. Coal Tonnage Taxes	73,278.86	.3
10. Depository Interest	109,808.01	.5
11. Interest on Invested Funds	689,002.47	3.2
12. Earnings of State Institutions and Property	982,063.16	4.6
13. Sale of Property	845,675.80	3.9
14. Federal Aid	1,632,279.26	7.6
15. County Aid	216,460.22	1.0
16. Fees	3,861,245.39	17.9
17. Fines	6,356.37	.0
18. Premiums on Teachers' Insurance ..	2,694.04	.0
19. Unclaimed Estates	3,696.97	.0
20. Miscellaneous Receipts	71,090.93	.3
True Receipts	\$21,596,306.25	100.0
Plus Refunds, Transfers, and Ad- vancements	7,957.65	
Auditor's Net Receipts	\$21,604,263.90	
Amount Available for State Purposes	\$26,172,661.27	

TABLE II. DISBURSEMENTS—SUMMARY—1921

1. State Departments	\$1,712,662.24	7.4
2. Temporary Commissions	33,446.20	.1
3. Private Associations	10,183.01	.0
4. Non-Departmental Charges	1,025,637.23	4.4
5. Investments	339,358.90	1.5
6. Payment of Loans	117,309.56	.5
7. Interest on Loans	1,908.27	.0
8. Schools	4,119,164.21	17.8
9. Universities	2,239,283.19	9.7
10. State Highways	8,135,196.30	35.2
11. Teachers' Pensions	50,385.97	.2
12. Monuments and Memorials	22,581.11	.1

		<i>Per Cent of Total</i>
13. Parks and Recreation.....	79,802.49	.4
14. Benevolent Institutions.....	5,235,894.06	22.7
<hr/>		
True Disbursements.....	\$23,122,812.74	100.0
Plus Refunds, Transfers, and Advancements.....	60,357.62	
<hr/>		
Auditor's Net Disbursements.....	\$23,183,170.36	
Balance, September 30, 1921.....	\$2,989,490.91	

TABLE III. RECEIPTS—ANALYSIS—1921

1. Taxes on Property—		
(1) General Fund.....	\$818,032.19	
(2) Benevolent Institutions.....	2,814,817.70	
(3) Common Schools.....	3,087,898.94	
(4) Educational Institutions.....	1,590,633.01	
(5) Vocational Education.....	113,805.88	
(6) War Memorial.....	179,776.30	
(7) State Highways.....	2,213,184.30	
<hr/>		
Total.....	\$10,818,148.32	50.1
2. Poll Taxes—		
(1) General Fund.....	\$180,045.73	
(2) Common Schools.....	180,045.73	
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Total.....	\$360,091.46	1.7
3. Insurance Taxes—		
(1) Regular (Insurance Commissioner).....	\$1,140,496.24	
(2) Fire Marshal.....	68,517.06	
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Total.....	\$1,209,013.30	5.6
4. Transportation Taxes.....	\$39,974.39	.2
5. Vessel Tonnage Taxes.....	\$1,316.60	.0
6. Dog Taxes (Hydrophobia).....	\$20,955.95	.1
7. Inheritance Taxes.....	\$653,154.75	3.0
8. Coal Tonnage Taxes.....	\$73,278.86	.3
9. Depository Interest—		
(1) General Fund.....	\$53,588.28	
(2) Purdue University.....	7,656.25	
(3) Indiana University.....	1,355.76	
(4) State Normal.....	457.89	
(5) War Memorial.....	648.90	
(6) Auto Theft Fund.....	443.65	
(7) Automobile Department.....	45,363.14	
(8) Highway Fund.....	233.06	
(9) Teachers' Pension Fund.....	61.08	
<hr/>		
Total.....	\$109,808.01	.5

		<i>Per Cent of Total</i>
10. Interest on Invested Funds—		
(1) Teachers' Retirement Funds	\$518.75	
(2) Interest on Teachers' Pension Arrearages	156.99	
(3) Indiana University—Permanent Endowment Fund	45,871.72	
(4) Common School Fund	616,021.53	
(5) State Funds—Liberty Bonds	12,418.86	
(6) Vocational Fund—Liberty Bonds	14,014.62	
Total	\$689,002.47	3.2
11. Earnings of State Institutions and Property—		
(1) Rent of State Lands	\$500.00	
(2) State Parks	8,702.40	
(3) Soldiers' Monument	13,371.40	
(4) Industrial Aid for Blind	80,943.18	
(5) Indiana University—Waterman Rentals	2,776.85	
(6) Highway Commission—Rent of Trucks	13,182.16	
Repair of Trucks	2,308.55	
Other Repairs	43.00	
Testing	70.64	
(7) Benevolent Institutions	860,164.98	
Total	\$982,063.16	4.6
12. Sale of Property—		
(1) Military Supplies	\$85,144.91	
(2) Court Reports	6,872.00	
(3) Acts of Legislature	353.25	
(4) Reformatory Property	105,330.31	
(5) Conservation Department—Property	2,657.90	
Confiscated Fur	275.50	
(6) Historical Commission—Books	28.00	
(7) Sinking Fund—Liberty Bonds	348,460.02	
(8) Vocational Department—Sale of Liberty Bonds	261,754.00	
(9) State Lands—Reclamation	348.60	
Sale	10,555.31	
(10) State House—Junk and Paper	140.12	
(11) Highway Commission—Property	23,755.88	
Total	\$845,675.80	3.9
13. Federal Aid—		
(1) Purdue University	\$50,000.00	
(2) Vocational Education	91,802.31	
(3) Industrial Rehabilitation	22,104.22	
(4) State Highways	1,446,622.73	
(5) Soldiers' Home	21,750.00	
Total	\$1,632,279.26	7.6

		Per Cent of Total
14. County Aid—		
(1) Contributions for State Highways.....	\$5,267.89	
(2) Tubercular Patients—State Sanatorium.....	27,786.77	
(3) Care of Insane.....	53,351.88	
(4) Care of Epileptics.....	637.40	
(5) Care of Misdemeanants.....	129,244.73	
(6) Care of Deaf.....	171.55	
Total.....	\$216,460.22	1.0
15. Fees—		
(1) Domestic Corporations—Charters.....	\$270,093.65	
(2) Domestic Corporations—Annual Reports.....	4,027.50	
(3) Foreign Corporations—Admission to State.....	80,626.96	
(4) Foreign Corporations—Annual Reports.....	806.00	
(5) Corporations—Filing with Auditor.....	820.00	
(6) Miscellaneous Certificates.....	231.50	
(7) Notary Public Commissions.....	4,975.00	
(8) Official Commissions.....	406.20	
(9) Warrants on Requisition.....	285.00	
(10) Trade Marks.....	218.00	
(11) Fertilizer Licenses.....	50.00	
(12) Certified Copies of Public Records.....	1,835.60	
(13) Car Equipment Agreements.....	690.03	
(14) Detectives' Licenses.....	1,150.00	
(15) Lobby Licenses.....	190.00	
(16) Commissioners of Deeds.....	15.00	
(17) Postage for Mailing Acts of Legislature.....	113.41	
(18) Notary Public Fees—Auto Department.....	7,410.50	
(19) Blue Sky Fees.....	32,316.00	
(20) Land Fees.....	628.20	
(21) Real Estate Dealers.....	370.00	
(22) Transportation Agents.....	25.00	
(23) Supreme Court (Docket) Fees.....	3,444.65	
(24) Appellate Court (Docket) Fees.....	8,383.27	
(25) Circuit Courts (Docket) Fees.....	20,214.75	
(26) Teachers' Examination Fees.....	4,105.00	
(27) Manuscript Fees.....	2,684.21	
(28) Cold Storage Fees.....	440.00	
(29) Water Analysis.....	6,600.00	
(30) Resident Hunting and Fishing Licenses.....	114,620.20	
(31) Non-Resident Hunting Licenses.....	1,456.50	
(32) Non-Resident Fishing Licenses.....	8,691.60	
(33) Lake Michigan Fishing Licenses.....	345.00	
(34) Inspection Certificates.....	670.00	
(35) Ferret Permits.....	195.00	
(36) Scientific Permits.....	18.00	
(37) Gas Wells—Plugging.....	4,650.00	
(38) Nursery Licenses.....	551.00	
(39) Industrial Licenses.....	14,682.50	
(40) Transcript Industrial Board Records.....	1,717.10	

		<i>Per Cent of Total</i>
(41)	Water Craft Inspection.....	225.00
(42)	Employment Agencies.....	550.00
(43)	Authorizing Public Utility Securities.....	45,103.89
(44)	Audits and Appraisals of Public Utilities.....	37,521.94
(45)	Rendering Plant Licenses.....	3,050.00
(46)	Veterinary Licenses.....	1,451.00
(47)	Inspection of Oil.....	152,960.62
(48)	Insurance Fees.....	122,953.15
(49)	Bank Examiners' Fees.....	36,422.13
(50)	Filing Bank Bonds.....	1,680.00
(51)	Building and Loan Fees.....	17,905.12
(52)	Loan and Credit Fees.....	26,950.00
(53)	Special Bank Fees.....	112.94
(54)	Miscellaneous Bank Fees.....	235.50
(55)	Certified Public Accountants.....	515.36
(56)	Pharmacists.....	9,141.00
(57)	Physicians and Surgeons.....	7,090.00
(58)	Embalmers.....	2,430.60
(59)	Optometrists.....	1,227.00
(60)	Nurses.....	3,725.00
(61)	Auto Theft Fees.....	365,973.75
(62)	Automobile Registration Fees.....	2,403,703.16
(63)	Unclaimed Fees (Local Courts).....	2,869.60
(64)	Show Licenses.....	7,396.00
(65)	Coal Dealers' Licenses.....	9,300.30
Total.....		\$3,861,245.39 17.9
16.	Fines—	
(1)	State Library—On Books.....	\$16.37
(2)	Fish and Game Fines.....	6,340.00
Total.....		\$6,356.37 .0
17.	Premiums on Teachers' Insurance—Assessments...	\$2,694.04 .0
18.	Unclaimed Estates.....	\$3,696.97
19.	Miscellaneous Receipts—	
(1)	Miscellaneous Conservation Department.....	\$10.00
(2)	General Fund Miscellaneous.....	3,682.69
(3)	Highway Department—Freight Advanced.....	47,567.60
	Right of Way.....	1,735.00
(4)	Balance Former Teachers' Pension Fund.....	18,095.64
Total.....		\$71,090.93 .3
True Receipts.....		\$21,596,306.25 100.0
Plus Refunds, Transfers and Advancements—		
(1)	Secretary of State.....	\$9.58
(2)	Woman's Prison.....	9.00
(3)	Insurance Department.....	360.85
(4)	Insurance Taxes.....	666.03
(5)	General Fund Taxes.....	122.88

(6) Depository Interest—Federal Vocational Fund.....	848.21	
(7) Fire Marshal.....	140.46	
(8) Highway Commission.....	3,791.68	
(9) Board of Agriculture.....	631.18	
(10) State House Superintendent....	100.00	
(11) Vocational Fund.....	37.33	
(12) Gary Insurance Examination....	1,240.45	\$7,957.65

Auditor's Net Receipts.....\$21,604,263.90

Amount Available for State Purposes.....\$26,172,661.27

TABLE IV. RECEIPTS—COLLECTIONS BY DEPARTMENTS AND INSTITUTIONS—1921

1. Secretary of State.....	(1) Domestic Corporations—Charters.....	\$270,093.65
	(2) Foreign Corporations—Admissions.....	80,626.96
	(3) Domestic Corporations—Reports.....	4,027.50
	(4) Foreign Corporations—Reports.....	806.00
	(5) Miscellaneous Certificates.....	231.50
	(6) Notary Public Commissions.....	4,975.00
	(7) Official Commissions....	406.20
	(8) Warrants on Requisition.....	285.00
	(9) Trade Marks.....	218.00
	(10) Fertilizer Licenses.....	50.00
	(11) Certified Copies of Records.....	1,835.60
	(12) Sale Court Reports.....	6,872.00
	(13) Sale Acts of Legislature.....	353.25
	(14) Car Equipment Agreements.....	690.03
	(15) Detectives' Licenses....	1,150.00
	(16) Lobby Licenses.....	190.00
	(17) Commissioners of Deeds.....	15.00
	(18) Postage—Acts of Legislature.....	113.41
	(19) Notary Fees—Auto Department.....	7,410.50
	Total.....	\$380,349.60
2. Securities Commission.....	(1) Blue Sky Fees.....	\$32,316.00
3. Automobile Department.....	(1) Automobile Fees.....	\$2,403,703.16
	(2) Depository Interest.....	45,363.14
	Total.....	\$2,449,066.30

4.	Auto Theft Department.....	(1)	Auto Theft Fees.....	\$365,973.75
		(2)	Depository Interest.....	443.65
			Total.....	\$366,417.40
5.	Auditor of State.....	(1)	Land Fees.....	\$628.20
		(2)	Land Rentals.....	500.00
		(3)	Corporation Fees.....	820.00
		(4)	Real Estate Dealers.....	370.00
			Total.....	\$2,318.20
6.	Treasurer of State.....	(1)	Transportation Agents.....	\$25.00
7.	State Superintendent.....	(1)	Teachers' Examination Fees.....	\$4,105.00
		(2)	Manuscript Fees.....	2,684.21
			Total.....	\$6,789.21
8.	Vocational Department.....	(1)	Federal Aid.....	\$91,802.31
		(2)	Interest on Liberty Bonds.....	14,014.62
		(3)	Sale of Liberty Bonds.....	261,754.00
			Total.....	\$367,570.93
9.	Rehabilitation Department...	(1)	Federal Aid.....	\$22,104.22
10.	Adjutant-General.....	(1)	Sale Military Property..	\$85,144.91
11.	Clerk of Supreme Court.....	(1)	Supreme Court Fees....	\$3,444.65
		(2)	Appellate Court Fees....	8,383.27
			Total.....	\$11,827.92
12.	Board of Health.....	(1)	Cold Storage Fees.....	\$440.00
		(2)	Water Analysis Fees....	6,600.00
			Total.....	\$7,040.00
13.	Oil Inspection Department...	(1)	Inspection of Oil.....	\$152,960.62
14.	Conservation Department....	(1)	Resident Hunting and Fishing Licenses.....	\$114,620.20
		(2)	Non-Resident Hunting Licenses.....	1,456.50
		(3)	Non-Resident Fishing Licenses.....	8,691.60
		(4)	Lake Michigan Fishing Licenses.....	345.00
		(5)	Fines.....	6,340.00
		(6)	Inspection Certificates..	670.00
		(7)	Ferret Permits.....	195.00
		(8)	Scientific Permits.....	18.00
		(9)	Sale of Property.....	2,657.90
		(10)	Confiscated Fur.....	275.50
		(11)	Park Receipts.....	8,702.40
		(12)	Gas Well Fees.....	4,650.00

	(13)	Nursery Licenses	551.00
	(14)	Miscellaneous	10.00
		Total	\$149,183.10
15.		Industrial Board	
	(1)	License Fees	\$14,682.50
	(2)	Transcripts	1,717.10
	(3)	Water Craft Inspection	225.00
	(4)	Employment Licenses	550.00
		Total	\$17,174.60
16.		Public Service Commission	
	(1)	Authorizing Securities	\$45,103.89
	(2)	Audits and Appraisals	37,521.94
		Total	\$82,625.83
17.		Insurance Department	
	(1)	Insurance Fees	\$122,953.15
18.		Bank Department	
	(1)	Examination Fees	\$36,422.13
	(2)	Filing Bonds	1,680.00
	(3)	Building and Loan Fees	17,905.12
	(4)	Loan and Credit Fees	26,950.00
	(5)	Special Fees	112.94
	(6)	Miscellaneous Fees	235.50
		Total	\$83,305.69
19.		State Library	
	(1)	Replacement of Books	\$16.37
20.		Live Stock Sanitary Board	
	(1)	Rendering Plant Licenses	\$3,050.00
	(2)	Veterinary Licenses	1,451.00
		Total	\$4,501.00
21.		Historical Commission	
	(1)	Sale of Books	\$28.00
22.		State House Superintendent	
	(1)	Paper and Junk	\$140.12
23.		Teachers' Pension Board	
	(1)	Assessments	\$2,694.04
	(2)	Depository Interest	61.08
	(3)	Arrearages—Interest	156.99
	(4)	Interest on Investments	518.75
	(5)	Balance from Former Board	18,095.64
		Total	\$21,526.50
24.		Board of Pharmacy	
	(1)	Examination Fees	\$9,141.00
25.		Medical Board	
	(1)	Examination Fees	\$7,090.00
26.		Embalmers' Board	
	(1)	Examination Fees	\$2,430.60
27.		Optometry Board	
	(1)	Examination Fees	\$1,227.00
28.		Nurses' Board	
	(1)	Examination Fees	\$3,725.00
29.		Board Certified Accountants	
	(1)	Examination Fees	\$515.36
30.		Highway Commission	
	(1)	Federal Aid	\$1,446,622.73
	(2)	Depository Interest	233.06
	(3)	Truck Rentals	13,182.16
	(4)	Sale of Property	23,755.88
	(5)	County Aid	5,267.89
	(6)	Freight Advanced	47,567.60

	(7)	Right of Way.....	1,735.00
	(8)	Truck Repairs.....	2,308.55
	(9)	Other Repairs.....	43.00
	(10)	Testing.....	70.64
		Total.....	\$1,540,786.51
31.	Coal and Food Commission... (1)	Dealers' Licenses.....	\$9,300.30
32.	General Receipts..... (1)	Docket Fees—Local Courts.....	\$20,214.75
	(2)	Depository Interest....	53,588.28
	(3)	General Fund Miscel- laneous.....	3,682.69
	(4)	State Lands— Reclamation.....	348.60
	(5)	State Lands—Sale.....	10,555.31
	(6)	Unclaimed Estates.....	3,696.97
	(7)	Interest on School Fund.	616,021.53
	(8)	Unclaimed Fees.....	2,869.60
	(9)	Show Licenses.....	7,396.00
	(10)	Interest on State Funds —Liberty Bond.....	12,418.86
	(11)	Sale of Reformatory Property.....	105,330.31
	(12)	Sale of Liberty Bonds...	348,460.02
		Total.....	\$1,184,582.92
33.	Soldiers' Monument..... (1)	Earnings and Sales.....	\$13,371.40
34.	Purdue University..... (1)	Federal Aid.....	\$50,000.00
	(2)	Depository Interest....	7,656.25
		Total.....	\$57,656.25
35.	Indiana University..... (1)	Waterman Rentals.....	\$2,776.85
	(2)	Depository Interest....	1,355.76
	(3)	Endowment Fund Interest.....	45,871.72
		Total.....	\$50,004.33
36.	State Normal..... (1)	Depository Interest....	\$457.89
37.	War Memorial..... (1)	Depository Interest....	\$648.90

38. Benevolent and Correctional Institutions

<i>Institution</i>	<i>Receipts and Earnings</i>	<i>Received from Counties</i>	<i>Received from Patients</i>	<i>Federal Aid</i>	<i>Total</i>
1. Soldiers' Home.....	\$908.01	.....	.....	\$21,750.00	\$22,658.01
2. Orphans' Home.....	466.25	.....	.....	.....	466.25
3. Sanatorium.....	207.46	\$27,786.77	\$2,774.22	.....	30,768.45
4. Central Hospital.....	1,891.01	17,970.45	31,675.99	.....	51,537.45
5. Eastern Hospital.....	2,183.92	8,675.20	20,132.43	.....	30,991.55
6. Northern Hospital.....	1,375.46	13,031.27	12,359.26	.....	26,765.99
7. Southern Hospital.....	6,783.53	5,721.46	3,309.21	.....	15,814.20
8. Southeastern Hospital.....	882.42	7,953.50	17,415.01	.....	26,250.93
9. Feeble-Minded School.....	841.19	.....	11,027.99	.....	11,869.18
10. Epileptic Village.....	520.75	637.40	5,962.95	.....	7,121.10
11. Girls' School.....	128.25	53,543.16	.....	.....	53,671.41
12. Boys' School.....	620.20	72,948.64	.....	.....	73,568.84
13. Woman's Prison.....	4,028.91	.....	.....	.....	4,028.91
14. State Prison.....	474,627.69	.....	.....	.....	474,627.69
15. Reformatory.....	184,675.72	.....	.....	.....	184,675.72
16. Penal Farm.....	72,872.33	2,752.93	.....	.....	75,625.26
17. School for Deaf.....	1,017.98	171.55	.....	.....	1,189.53
18. School for Blind.....	459.31	.....	.....	.....	459.31
19. Industrial Aid for Blind.....	80,943.18	.....	.....	.....	80,943.18
20. Feeble-Minded Colony.....	452.27	.....	565.26	.....	1,017.53
Total.....	\$835,885.84	\$211,192.33	\$105,222.32	\$21,750.00	\$1,174,050.49

Grand Total Departmental and Institutional Receipts.....	\$8,420,372.62
Taxes on Property.....	10,818,148.32
Poll Taxes.....	360,091.46
Special Taxes.....	1,997,693.85
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True Receipts.....	\$21,596,306.25
Plus Refunds, Transfers, and Advancements.....	7,957.65
<hr/>	
Auditor's Net Receipts.....	\$21,604,263.90
Amount Available for State Purposes.....	\$26,172,661.27

TABLE V. DISBURSEMENTS—ANALYSIS—1921

1. State Departments

<i>Department</i>	<i>Salaries</i>	<i>Expenses Other Than Salaries</i>	<i>Total</i>
1. Governor.....	\$14,568.63	\$2,673.17	\$17,241.80
2. Lieutenant-Governor....	1,000.00	37.70	1,037.70
3. Secretary of State.....	13,825.00	4,023.28	17,848.28
4. Securities Commission...	7,597.04	2,001.50	9,598.54
5. Automobile Department...	36,173.56	33,579.79	69,753.35
6. Auto Theft Department...	24,405.45	54,352.70	78,758.15
7. Auditor of State.....	19,715.95	4,187.44	23,903.39
8. Treasurer of State.....	12,363.32	1,216.32	13,579.64
9. Attorney-General.....	32,448.36	4,663.32	37,111.68
10. State Superintendent....	23,535.17	18,159.25	41,694.42
11. Board of Education.....	8,164.80	4,127.20	12,292.00
12. Vocational Department...	14,605.89	3,927.71	18,533.60
13. Rehabilitation Department.....	1,477.50	722.81	2,200.31
14. Adjutant-General.....	9,400.00	.....	9,400.00
15. Clerk of Supreme Court...	12,649.95	1,645.67	14,295.62
16. Reporter of Supreme Court.....	11,600.00	335.51	11,935.51
17. Printing Board.....	4,659.17	3,397.85	8,057.02
18. Election Commission....	1,850.00	.....	1,850.00
19. Board of Health.....	105,950.78	49,588.40	155,539.18
20. Oil Inspection Department.....	47,458.05	26,729.10	74,187.15
21. Board of Charities.....	25,705.83	20,596.19	46,302.02
22. Tax Commission.....	50,844.78	24,456.56	75,301.34
23. Board of Accounts.....	31,748.39	3,511.23	35,259.62
24. Budget Department....	1,791.67	35.52	1,827.19
25. Conservation Department	71,214.43	69,062.22	140,276.65
26. Industrial Board.....	88,740.37	33,270.96	122,011.33
27. Employment Commission	240.00	21.48	261.48
28. Public Service Commission.....	137,560.73	26,089.90	163,650.63
29. Insurance Department...	28,622.31	12,672.46	41,294.77
30. Bank Department.....	38,287.12	16,436.70	54,723.82

Department	Salaries	Expenses	Total	Per Cent of Total
		Other Than Salaries		
31. State Library.....	21,860.06	9,907.07	31,767.13	
32. Law Library.....	3,000.00	3,675.64	6,675.64	
33. Library Commission.....	9,977.25	7,522.75	17,500.00	
34. Legislative Bureau.....	12,425.59	3,491.54	15,917.13	
35. Crop Reporting Service.....		207.20	207.20	
36. Live Stock Sanitary Board.....	23,860.57	9,764.44	33,625.01	
37. Pardon Board.....	4,009.65	906.74	4,916.39	
38. Historical Commission...	6,346.84	6,042.04	12,388.88	
39. State Probation Officer...	1,273.34	1,070.06	2,343.40	
40. Battle Flag Commission...	700.00	37.99	737.99	
41. Teachers' Pension Board...	968.59	121.04	1,089.63	
42. State House Superinten- dent.....	44,083.63	23,091.81	67,175.44	
43. Supreme Court.....	36,865.00	2,511.31	39,376.31	
44. Appellate Court.....	44,400.00	2,550.09	46,950.09	
45. Memorial Art Commission		62.49	62.49	
46. Lunacy Commission.....		63.00	63.00	
47. Board of Pharmacy.....	8,004.00	2,977.75	10,981.75	
48. Medical Board.....	1,450.00	4,047.24	5,497.24	
49. Embalmers' Board.....	1,413.32	648.52	2,061.84	
50. Optometry Board.....	855.00	181.03	1,036.03	
51. Nurses' Board.....	1,279.84	1,698.65	2,978.49	
52. Printing Court Reports.....		12,042.92	12,042.92	
53. Printing Year Book.....		16,340.10	16,340.10	
54. Fire Marshal.....	34,249.16	16,027.15	50,276.31	
55. Highway Commission....	19,384.89	11,540.75	30,925.64	

Total.....	\$1,154,610.98	\$558,051.26	\$1,712,662.24	7.4
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2. Temporary Commissions

1. Child Welfare*.....		\$1,311.61	\$1,311.61	
2. Educational Survey Commission†.....		366.36	366.36	
3. Mental Defectives Committee.....		791.01	791.01	
4. Coal and Food Commission.....	26,243.03	4,734.19	30,977.22	

Total.....	\$26,243.03	\$7,203.17	\$33,446.20	.1
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3. Private Associations Receiving State Aid

1. Horticultural Society.....		\$5,916.08	\$5,916.08	
2. Dairymen's Association.....		500.00	500.00	
3. Stock-breeders' Association.....		436.03	436.03	

*The Child Welfare Committee was created in 1919 to investigate the question of Child welfare throughout the state. (Acts 1919, p. 771)

†The Educational Survey Commission was established in 1921 to make a general survey of the educational system of the state. (Acts 1921, p. 890)

Department	Salaries	Expenses	Total	Per Cent of Total
		Other Than Salaries		
4. Corn Growers' Association.....		961.12	961.12	
5. Grand Army of Republic..		2,369.78	2,369.78	
Total.....		\$10,183.01	\$10,183.01	.0
4. Non-Departmental Services and Charges				
1. State Militia.....		\$168,609.71	\$168,609.71	
2. Riot Fund.....		6,396.50	6,396.50	
3. Legislature.....	\$77,439.30	30,233.02	107,672.32	
4. Printing Acts of Legislature.....		31,227.66	31,227.66	
5. Repairs on State House..		32,711.87	32,711.87	
6. Salaries of Superior Judges.....	69,240.28		69,240.28	
7. Salaries of Circuit Judges	259,773.35		259,773.35	
8. Salaries of Criminal Judges.....	2,800.00		2,800.00	
9. Salaries of Probate Judges.....	2,800.00		2,800.00	
10. Salaries of Prosecuting Attorneys.....	34,651.85		34,651.85	
11. Governor's Mansion.....		1,800.00	1,800.00	
12. Tubercular Cattle.....		49,969.86	49,969.86	
13. Premiums State Fair....		10,000.00	10,000.00	
14. Survey of State Institutions.....		27.92	27.92	
15. Sheriff's Expenses— Escaped Prisoners.....		1,124.03	1,124.03	
16. Rhoda J. Chase Pension.....		1,060.00	1,060.00	
17. Sale of State Lands.....		173.50	173.50	
18. Unclaimed Estates.....		1,394.78	1,394.78	
19. Industrial Rehabilitation		791.79	791.79	
20. County Agents.....	78,385.86		78,385.86	
21. Automobile Tags and Badges.....		62,124.13	62,124.13	
22. Automobile Rebates.....		11,876.42	11,876.42	
23. Automobile Title Containers.....		30,000.00	30,000.00	
24. Election Expenses.....		35,559.85	35,559.85	
25. Legislative Information Committee.....	1,470.00	996.99	2,466.99	
26. Governor's Conference...		250.00	250.00	
27. Constitutional Amendment Conference	193.85	1,110.84	1,304.69	
28. Presidential Electors....		434.80	434.80	
29. Specific Appropriations...		7,871.97	7,871.97	
30. Special Insurance Examination.....	1,575.00	315.45	1,890.45	

<i>Purpose</i>	<i>Salaries</i>	<i>Expenses</i>	<i>Total</i>	<i>Per Cent of Total</i>
		<i>Other Than Salaries</i>		
31. Mexican Inauguration.....		600.00	600.00	
32. G. A. R. Encampment.....		2,000.00	2,000.00	
33. Building—Fair Grounds..		1,262.80	1,262.80	
34. Fixtures—Fair Grounds..		969.78	969.78	
35. Board of Agriculture.....	2,399.67	4,014.40	6,414.07	
Total.....	\$530,729.16	\$494,908.07	\$1,025,637.23	4.4

5. Investments

1. Vocational Fund—Liberty Bonds.....	\$76,380.78	
2. Sinking Fund—Liberty Bonds.....	262,978.12	
Total.....	\$339,358.90	1.5

6. Payment of Loans

1. Board of Agriculture.....	\$117,309.56	.5
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7. Interest on Loans

1. Loan-Board of Agriculture.....	\$1,908.27	.0
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8. Schools

1. Common School Apportionment.....	\$3,435,334.19	
2. State Aid for Common Schools.....	384,100.97	
3. Vocational Training.....	277,073.51	
4. Training of Vocational Teachers.....	22,655.54	
Total.....	\$4,119,164.21	17.8

9. Universities and Normal School

1. Indiana University.....	\$864,955.87	
2. Purdue University.....	999,013.84	
3. State Normal.....	375,313.48	
Total.....	\$2,239,283.19	9.7

10. State Highways

1. Construction of Highways.....	\$3,439,926.12	
2. Maintenance of Highways.....	4,377,243.84	
3. Highway Equipment.....	184,297.54	
4. Highway Capital Outlays.....	130,655.21	
5. Right of Way.....	2,573.59	
6. Court Costs.....	500.00	
Total.....	\$8,135,196.30	35.2

11. Teachers' Pensions

1. Annuities.....	\$36,385.97	
2. Local Unit Deficits.....	14,000.00	
Total.....	\$50,385.97	.2

12. State Monuments and Memorials

<i>Purpose</i>	<i>Salaries</i>	<i>Expenses</i>	<i>Total</i>	<i>Per Cent of Total</i>
		<i>Other Than Salaries</i>		
1. Soldiers' Monument	\$10,268.48	\$8,936.03	\$19,204.51	
2. Nancy Hanks Cemetery		2,027.80	2,027.80	
3. World War Memorial	342.50	1,006.30	1,348.80	
Total	\$10,610.98	\$11,970.13	\$22,581.11	.1

13. Forests, Parks, and Hatcheries

1. State Parks	\$42,003.23	
2. State Forests	12,519.93	
3. State Hatcheries	25,279.33	
Total	\$79,802.49	.4

14. Benevolent and Correctional Institutions

<i>Institution</i>	<i>Maintenance</i>	<i>Lands, Buildings, and Permanent Improvements</i>	<i>Total</i>	
1. Soldiers' Home	\$254,180.84	\$11,033.12	\$265,213.96	
2. Orphans' Home	139,201.44	1,099.80	140,301.24	
3. Sanatorium	95,133.12	8,100.13	103,233.25	
4. Central Hospital	598,605.90	29,976.00	628,581.90	
5. Eastern Hospital	268,507.89	53,399.47	321,907.36	
6. Northern Hospital	304,188.81	94,959.49	399,148.30	
7. Southern Hospital	176,713.35		176,713.35	
8. Southeastern Hospital	337,249.80	29,957.28	367,207.08	
9. Feeble-Minded School	282,069.25	12,597.96	294,667.21	
10. Epileptic Village	137,684.89	31,476.04	169,160.93	
11. Girls' School	128,768.38		128,768.38	
12. Boys' School	157,775.23	8,395.03	166,170.26	
13. Woman's Prison	37,611.48	1,960.47	39,571.95	
14. State Prison	876,096.17		876,096.17	
15. Reformatory	535,107.99	69,418.53	604,526.52	
16. Penal Farm	150,188.03	3,933.16	154,121.19	
17. School for Deaf	146,660.18	3,347.59	150,007.77	
18. School for Blind	67,695.47		67,695.47	
19. Industrial Aid for Blind	71,502.18		71,502.18	
20. Feeble-Minded Colony	56,309.25	54,990.34	111,299.59	
Total	\$4,821,249.65	\$414,644.41	\$5,235,894.06	22.7
True Disbursements			\$23,122,817.74	100.0
Plus Refunds, Transfers and Advancements—			\$60,357.62	
(1) Secretary of State		\$9.58		
(2) State House Superintendent		100.00		
(3) Conservation Department		1,000.00		
(4) Woman's Prison		9.00		

(5) Insurance Department.....	360.85
(6) Insurance Taxes.....	666.03
(7) General Fund Tax.....	122.88
(8) Depository Interest Federal Vocational Fund.....	1,487.12
(9) Highway Commission—Current Cash.....	40,720.98
(10) Board of Agriculture.....	631.18
(11) Board of Finance—Advancement.....	15,250.00

Total..... \$60,357.62

Auditor's Net Disbursements.....\$23,183,170.36

Balance, September 30, 1921..... \$2,989,490.91

TABLE VI. STATE DEPARTMENTS—COST AND COLLECTIONS—
1921

The following table shows the total cost of each of the state departments for the fiscal year ending September 30, 1921, and the receipts accruing to each department as Fees collected for services rendered, federal aid applicable to payment of expenses of the department, rent and sale of property, and other miscellaneous sources.

<i>Department</i>	<i>Total Cost of Department</i>	<i>Collections</i>
1. Governor.....	\$17,241.80	.....
2. Lieutenant-Governor.....	1,037.70	.....
3. Secretary of State.....	17,848.28	380,349.60
4. Securities Commission.....	9,598.54	32,316.00
5. Automobile Department.....	69,753.35	69,753.35
6. Auto Theft Department.....	78,758.15	366,417.40
7. Auditor of State.....	23,903.39	2,318.20
8. Treasurer of State.....	13,579.64	25.00
9. Attorney-General.....	37,111.68	.....
10. State Superintendent.....	41,694.42	6,789.21
11. Board of Education.....	12,292.00	.....
12. Vocational Department.....	18,533.60	9,266.80
13. Rehabilitation Department.....	2,200.31	1,100.15
14. Adjutant-General.....	9,400.00	85,144.91
15. Clerk of Supreme Court.....	14,295.62	11,827.92
16. Reporter of Supreme Court.....	11,935.51	.....
17. Printing Board.....	8,057.02	.....
18. Election Commissioners.....	1,850.00	.....
19. Board of Health.....	155,539.18	27,995.95
20. Oil Inspection Department.....	74,187.15	152,960.62
21. Board of Charities.....	46,302.02	.....
22. Tax Commission.....	75,301.34	.....
23. Board of Accounts.....	35,259.62	.....
24. Budget Department.....	1,827.19	.....
25. Conservation Department.....	140,276.65	149,183.10
26. Industrial Board.....	122,011.33	17,174.60
27. Employment Commission.....	261.48	.....

<i>Department</i>	<i>Total Cost of Department</i>	<i>Collections</i>
28. Public Service Commission.....	163,650.63	82,625.83
29. Insurance Department.....	41,294.77	122,953.15
30. Bank Department.....	54,723.82	83,305.69
31. State Library.....	31,767.13	16.37
32. Law Library.....	6,675.64	.....
33. Library Commission.....	17,500.00	.....
34. Legislative Bureau.....	15,917.13	.....
35. Crop Reporting Service.....	207.20	.....
36. Live Stock Sanitary Board.....	33,625.01	4,501.00
37. Pardon Board.....	4,916.39	.....
38. Historical Commission.....	12,388.88	28.00
39. State Probation Officer.....	2,343.40	.....
40. Battle Flag Commission.....	737.99	.....
41. Teachers' Pension Board.....	1,089.63	.....
42. State House Superintendent.....	67,175.44	140.12
43. Supreme Court.....	39,376.31	.....
44. Appellate Court.....	46,950.09	.....
45. Memorial Art Commission.....	62.49	.....
46. Lunacy Commission.....	63.00	.....
47. Board of Pharmacy.....	10,981.75	9,141.00
48. Medical Board.....	5,497.24	7,090.00
49. Embalmers' Board.....	2,061.84	2,430.60
50. Optometry Board.....	1,036.03	1,227.00
51. Nurses' Board.....	2,978.49	3,725.00
52. Board Certified Accountants.....	.....	515.36
53. Printing Court Reports.....	12,042.92	.....
54. Printing Year Book.....	16,340.10	.....
55. Fire Marshal.....	50,276.31	68,517.06
56. Highway Commission.....	30,925.64	.....
Total.....	\$1,712,662.24	\$1,698,838.99
	1,698,838.99	
Excess Cost over Collections.....	\$13,823.25	
57. General Collections—		
(1) Insurance Taxes.....	\$1,140,496.24	
(2) Transportation Taxes.....	39,974.39	
(3) Vessel Tonnage Taxes.....	1,316.60	
(4) Coal Tonnage Taxes.....	73,278.86	
(5) Depository Interest.....	53,588.28	
(6) Interest on Liberty Bonds—State Funds.....	12,418.86	
(7) Docket Fees.....	20,214.75	
(8) General Fund Miscellaneous.....	3,682.69	
Total.....	\$1,344,970.67	
Less Excess Cost of State Departments.....	13,823.25	
Available for General Government Purposes.....	\$1,331,147.42	

	<i>Department</i>	<i>Total Cost of Department</i>	<i>Collections</i>
58.	Other Non-Tax Revenue Available—		
	(1) Soldiers' Monument Receipts.....		\$13,371.40
	(2) Automobile Tags and Rebates.....		74,000.55
	(3) Coal Dealers' Licenses.....		9,300.30
			<hr/>
	Total Available for General Government Purposes.....		\$1,427,819.67
59.	General Government Costs—		
	(1) Temporary Commissions.....	\$33,446.20	
	(2) Private Associations.....	10,183.01	
	(3) Non-Departmental Charges.....	1,025,637.23	
	(4) Payment of Loans.....	117,309.56	
	(5) Interest on Loans.....	1,908.27	
	(6) Monuments and Memorials.....	22,581.11	
	(7) Parks and Recreation.....	79,802.49	
		<hr/>	
	Total.....	\$1,290,867.87	
	Excess of Revenue over General Government Costs.....		\$136,951.80
	Amount to be Paid from Property Taxes or Loans.....		
	Amount Received from Loans.....		
	Amount to be Paid from Property Taxes.....		
	Net Assessed Valuation in 1921.....		\$5,838,717,040

The following items and institutions are not included in the foregoing calculation as they are maintained by revenue which is completely segregated from the general government costs:

1.	Investments.....	\$339,358.90
2.	Schools.....	4,119,164.21
3.	Universities.....	2,239,283.19
4.	State Highways.....	8,135,196.30
5.	Teachers' Pensions.....	50,385.97
6.	Benevolent Institutions.....	5,235,894.06
		<hr/>
	Total.....	\$20,119,282.63

ANALYSIS

For the Fiscal Year ending September 30, 1922

TABLE I. RECEIPTS—SUMMARY—1922

		<i>Per Cent of Total</i>
1. Balance on Hand, October 1, 1921.....	\$2,989,490.91	
2. Taxes on Property.....	\$12,520,289.66	49.9
3. Poll Taxes.....	388,633.57	1.2
4. Insurance Taxes.....	1,132,213.64	4.5
5. Transportation Taxes.....	37,141.13	.2
6. Vessel Tonnage Taxes.....	1,058.34	
7. Dog Taxes (Hydrophobia).....	22,070.14	.1
8. Inheritance Taxes.....	798,387.64	3.2
9. Depository Interest.....	110,818.18	.5
10. Interest on Invested Funds.....	698,160.25	2.8
11. Earnings of State Institutions and Property.....	1,406,845.73	6.0
12. Sale of Property.....	460,950.56	1.4
13. Federal Aid.....	1,041,650.52	4.1
14. County Aid.....	231,714.19	1.0
15. City Aid.....	10,093.65	.1
16. Fees.....	4,265,400.25	17.3
17. Fines.....	7,877.20	.1
18. Premiums on Teachers' Insurance..	271,478.58	1.1
19. Temporary Loans.....	1,550,000.00	6.2
20. Unclaimed Estates.....	489.56	
21. Miscellaneous Receipts.....	74,168.50	.3
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True Receipts.....	\$25,029,441.29	
Refunds.....	83,580.38	
Auditors' Net Receipts.....	\$25,113,021.67	100.0

Amount Available for State Purposes.....\$28,102,512.58

TABLE II. DISBURSEMENTS—SUMMARY—1922

1. State Departments.....	\$1,906,463.04	7.9
2. Temporary Commissions.....	17,876.52	.1
3. Private Associations.....	11,069.61	.1
4. Non-Departmental Charges.....	1,131,365.24	4.7
5. Investments.....	324,901.55	1.4
6. Payment of Loans.....	267,381.32	1.1
7. Interest on Loans.....	33,444.86	.1
8. Schools.....	4,220,193.18	17.6
9. Universities.....	3,204,323.67	13.3
10. State Highways.....	6,420,440.66	26.7
11. Teachers' Pensions.....	166,750.29	.7
12. Monuments and Memorials.....	26,906.99	.1
13. Parks and Recreation.....	136,319.31	.6
14. Benevolent Institutions.....	6,141,239.74	25.6
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Total Disbursements.....	\$24,008,675.98	100.0
Refunds.....	3,059.54	
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Auditor's Net Disbursements.....	\$24,011,735.52	
Balance, September 30, 1922.....	\$4,090,777.06	

TABLE III. RECEIPTS—ANALYSIS—1922

(Index figures refer to Notes on page 230.)

		<i>Per Cent of Total</i>
1. Taxes on Property—		
(1) General Fund.....	\$529,342.53	
(2) Benevolent Institutions.....	3,391,106.67	
(3) Common Schools.....	3,602,209.73	
(4) Teachers' Pensions.....	57,774.36	
(5) Universities and Normal School.....	2,231,748.26	
(6) Agricultural Experiment Station.....	115,550.15	
(7) Vocational Education.....	200,890.36	
(8) War Memorial.....	341,642.96	
(9) State Highways.....	2,050,024.64	
Total.....	\$12,520,289.66	49.9
2. Poll Taxes—		
(1) General Fund.....	\$194,317.57	
(2) Common Schools.....	194,316.00	
Total.....	\$388,633.57	1.2
3. Insurance Taxes—		
(1) Regular (Insurance Commissioner).....	\$1,069,590.87	
(2) Fire Marshal.....	62,622.77	
Total.....	\$1,132,213.64	4.5
4. Transportation Taxes.....	\$37,141.13	.2
5. Vessel Tonnage Taxes.....	\$1,058.34	.0
6. Dog Taxes (Hydrophobia).....	\$22,070.14	.1
7. Inheritance Taxes.....	\$798,387.64	3.2
8. Depository Interest—		
(1) General Fund.....	\$45,265.48	
(2) Purdue University.....	665.12	
(3) Indiana University.....	243.69	
(4) State Normal.....	818.11	
(5) War Memorial.....	9,881.38	
(6) Auto Theft Fund.....	5,387.78	
(7) Automobile Department.....	47,909.46	
(8) Highway Fund.....	647.16	
Total.....	\$110,818.18	.5
9. Interest on Invested Funds—		
(1) Teachers' Retirement Funds.....	\$19,382.25	
(2) Indiana University—Permanent Endowment Fund.....	45,871.72	
(3) Common School Fund.....	632,585.01	
(4) Highway Commission—Interest on Bond....	321.27	
Total.....	\$698,160.25	2.8

Per Cent
of Total

10. Earnings of State Institutions and Property—		
(1) Rent of State Lands	\$500.00	
(2) State Parks	10,965.26	
(3) Soldiers' Monument	13,258.90	
(4) Industrial Aid for Blind	83,377.80	
(5) Indiana University—Waterman Rentals	4,201.00	
(6) Highway Commission—Rent of Trucks	12,650.62	
Repair of Trucks	3,530.44	
(7) Benevolent Institutions	1,278,361.71	
Total	\$1,406,845.73	6.0
11. Sale of Property—		
(1) Military Supplies	\$1,930.05	
(2) Court Reports	5,026.50	
(3) Acts of Legislature	105.75	
(4) Conservation Department—Property	1,407.98	
Confiscated Fur	198.00	
(5) Historical Commission—Books	301.80	
(6) Teachers' Pension Board—Matured Securities	144,328.00	
(7) State Lands—Reclamation	1,006.78	
Sale	617.75	
(8) Highway Commission—Property	222,239.71	
Cement Sacks	83,788.24	
Total	\$460,950.56	1.4
12. Federal Aid—		
(1) Venereal Diseases	\$1,559.29	
(2) Infancy and Maternity	20,700.00	
(3) Purdue University	50,000.00	
(4) Vocational Education	111,366.62	
(5) Industrial Rehabilitation	6,258.70	
(6) State Highways	821,912.91	
(7) Soldiers' Home	20,580.00	
(8) Care of Insane Soldiers	9,273.00	
Total	\$1,041,650.52	4.1
13. County Aid—		
(1) Contributions for State Highways	\$20,262.36	
(2) Tubercular Patients—State Sanatorium	28,164.70	
(3) Care of Insane	47,822.98	
(4) Care of Epileptics	4,045.12	
(5) Care of Misdemeanants	131,270.00	
(6) Care of Deaf	149.03	
Total	\$231,714.19	1.0
14. City Aid—State Highway Construction ¹⁶	\$10,093.65	.1
15. Fees—		
(1) Domestic Corporations—Charters	\$193,721.00	
(2) Domestic Corporations—Annual Reports	4,215.00	

(3)	Foreign Corporations—Admission to State...	68,826.45
(4)	Foreign Corporations—Annual Reports.....	842.00
(5)	Corporations—Filing with Auditor.....	197.60
(6)	Miscellaneous Certificates.....	166.50
(7)	Notary Public Commissions.....	5,360.00
(8)	Official Comm'ssions.....	107.60
(9)	Warrants on Requisition.....	267.00
(10)	Trade Marks.....	221.00
(11)	Fertilizer Licenses.....	78.00
(12)	Certified Copies of Public Records.....	1,871.00
(13)	Car Equipment Agreements.....	447.95
(14)	Detectives' Licenses.....	800.00
(15)	Commissioners of Deeds.....	5.00
(16)	Postage for Mailing Acts of Legislature.....	97.07
(17)	Blue Sky Fees.....	36,435.54
(18)	Land Fees.....	448.00
(19)	Real Estate Dealers.....	350.00
(20)	Transportation Agents.....	50.00
(21)	Supreme Court (Docket) Fees.....	3,705.25
(22)	Appellate Court (Docket) Fees.....	7,425.83
(23)	Circuit Courts (Docket) Fees.....	20,359.90
(24)	Teachers' Examination Fees.....	4,472.80
(25)	Manuscript Fees.....	4,270.02
(26)	Cold Storage Fees.....	370.00
(27)	Water Analysis.....	5,920.00
(28)	Resident Hunting and Fishing Licenses.....	128,829.40
(29)	Non-Resident Hunting Licenses.....	1,741.00
(30)	Non-Resident Fishing Licenses.....	9,169.20
(31)	Lake Michigan Fishing Licenses.....	280.00
(32)	Inspection Certificates.....	500.00
(33)	Ferret Permits.....	180.00
(34)	Scientific Permits.....	22.00
(35)	Gas Wells—Plugging.....	2,430.00
(36)	Nursery Licenses.....	626.00
(37)	Industrial Licenses.....	16,189.67
(38)	Transcripts—Industrial Board Records.....	1,260.75
(39)	Water Craft Inspection.....	300.00
(40)	Employment Agencies.....	562.50
(41)	Authorizing Public Utility Securities.....	89,169.62
(42)	Audits and Appraisals of Public Utilities.....	22,527.50
(43)	Rendering Plant Licenses.....	3,625.00
(44)	Veterinary Licenses.....	376.00
(45)	Inspection of Oil.....	168,392.73
(46)	Insurance Examiners' Fees and Expenses.....	14,749.20
(47)	Insurance Fees.....	139,263.02
(48)	Bank Examiners' Fees.....	44,245.53
(49)	Filing Bank Bonds.....	1,827.00
(50)	Building and Loan Fees.....	19,338.00
(51)	Loan and Credit Fees.....	27,000.00
(52)	Special Bank Fees.....	554.89
(53)	Miscellaneous Bank Fees.....	69.78

Per Cent
of Total

(54)	Certified Public Accountants.....	1,278.80	
(55)	Pharmacists.....	1,733.00	
(56)	Physicians and Surgeons.....	4,417.00	
(57)	Embalmers.....	2,351.80	
(58)	Optometrists.....	1,174.00	
(59)	Nurses.....	4,822.00	
(60)	Civil Engineers.....	26,896.00	
(61)	Auto Theft Fees.....	175,964.00	
(62)	Automobile Registration Fees.....	2,983,068.00	
(63)	Unclaimed Fees (Local Courts).....	1,263.89	
(64)	Show Licenses.....	8,172.46	
Total.....		\$4,265,400.25	17.3
16.	Fines—		
(1)	State Library—On Books.....	\$12.20	
(2)	Fish and Game Fines.....	7,865.00	
Total.....		\$7,877.20	.1
17.	Premiums on Teachers' Insurance ¹³ —		
(1)	Assessments.....	\$160,046.24	
(2)	Arrearages.....	111,358.34	
(3)	Withdrawals.....	74.00	
Total.....		\$271,478.58	1.1
18.	Temporary Loans.....	\$1,550,000.00	6.2
19.	Unclaimed Estates.....	\$489.56	
20.	Miscellaneous Receipts—		
(1)	Excess Insurance Fees.....	\$659.00	
(2)	Damages—Conservation Department.....	21.52	
(3)	Donations to Conservation Department.....	40.00	
(4)	Miscellaneous Conservation Department.....	104.90	
(5)	General Fund—Miscellaneous.....	192.33	
(6)	Highway Department—Discount.....	363.00	
	Certified Copies of		
	Bonds.....	3.00	
	Freight Advanced....	47,052.82	
	Freight and Express..	855.85	
	Telephones and		
	Telegraphs.....	2.15	
	Freight Audit.....	15.93	
	Right-of-Way.....	400.00	
	Joint Construction... *	24,458.00	
Total.....		\$74,168.50	
True Receipts.....		\$25,029,441.29	100.0

21. Refunds—

(1) G. A. R. Encampment.....	\$1,794.88
(2) Conservation Department.....	15.00
(3) Teachers' Pension Board.....	362.46
(4) Highway Department—On Barrels.....	1,650.67
Federal Aid.....	941.28
Duplicate Payments..	448.10
Pay Roll Adjustments	308.45
Advancement	
Returned.....	75,000.00
(5) Board of Health—Automobile.....	1,186.58
(6) Legislative Bureau.....	2.00
(7) Vocational Education—Federal Depository	
Interest.....	1,071.63
(8) Taxes Transferred.....	799.33
	<hr/>
	\$83,580.38
Auditor's Net Receipts.....	\$25,113,021.67
Amount Available for State Purposes.....	\$28,102,512.58

TABLE IV. RECEIPTS—COLLECTIONS BY DEPARTMENTS AND INSTITUTIONS—1922

1. Secretary of State.....	(1) Domestic Corporations	
	—Charters.....	\$193,721.00
	(2) Foreign Corporations—	
	Admissions.....	68,826.45
	(3) Domestic Corporations	
	—Reports.....	4,215.00
	(4) Foreign Corporations—	
	Reports.....	842.00
	(5) Miscellaneous	
	Certificates.....	166.50
	(6) Notary Public	
	Commissions.....	5,360.00
	(7) Official Commissions....	107.60
	(8) Warrants on Requisition	267.00
	(9) Trade Marks.....	221.00
	(10) Fertilizer Licenses.....	78.00
	(11) Certified Copies of	
	Records.....	1,871.00
	(12) Sale Court Reports.....	5,026.50
	(13) Sale Acts of Legislature.	105.75
	(14) Car Equipment Agree-	
	ments.....	447.95
	(15) Detectives' Licenses....	800.00
	(16) Commissioners of Deeds	5.00
	(17) Postage—Acts of Legis-	
	lature.....	97.07
		<hr/>
	Total.....	\$282,157.82

2.	Securities Commission.....	(1)	Blue Sky Fees.....	\$36,435.54
3.	Automobile Department.....	(1)	Automobile Fees.....	\$2,983,068.00
		(2)	Depository Interest.....	47,909.46
			Total.....	\$3,030,977.46
4.	Auto Theft Department.....	(1)	Auto Theft Fees.....	\$175,964.00
		(2)	Depository Interest.....	5,387.78
			Total.....	\$181,351.78
5.	Auditor of State.....	(1)	Land Fees.....	\$448.00
		(2)	Land Rentals.....	500.00
		(3)	Corporation Fees.....	197.60
		(4)	Real Estate Dealers....	350.00
			Total.....	\$1,495.60
6.	Treasurer of State.....	(1)	Transportation Agents..	\$50.00
7.	State Superintendent.....	(1)	Teachers' Examination Fees.....	\$4,472.80
		(2)	Manuscript Fees.....	4,270.02
			Total.....	\$8,742.82
8.	Vocational Department.....	(1)	Federal Aid.....	\$111,366.62
9.	Rehabilitation Department...	(1)	Federal Aid.....	\$6,258.70
10.	Adjutant-General.....	(1)	Sale Military Property..	\$1,930.05
11.	Clerk of Supreme Court.....	(1)	Supreme Court Fees....	\$3,705.25
		(2)	Appellate Court Fees....	7,425.83
			Total.....	\$11,131.08
12.	Board of Health.....	(1)	Federal Aid—Venereal Diseases.....	\$1,559.29
		(2)	Federal Aid Infancy Act	20,700.00
		(3)	Cold Storage Fees.....	370.00
		(4)	Water Analysis Fees....	5,920.00
			Total.....	\$28,549.29
13.	Oil Inspection Department... (1)		Inspection of Oil.....	\$168,392.73
14.	Conservation Department.... (1)		Resident Hunting and Fishing Licenses....	\$128,829.40
		(2)	Non-Resident Hunting Licenses.....	1,741.00
		(3)	Non-Resident Fishing Licenses.....	9,169.20
		(4)	Lake Michigan Fishing Licenses.....	280.00
		(5)	Fines.....	7,865.00
		(6)	Inspection Certificates..	500.00
		(7)	Ferret Permits.....	180.00
		(8)	Scientific Permits.....	22.00
		(9)	Sale of Property.....	1,407.98
		(10)	Confiscated Fur.....	198.00

	(11)	Damages.....	21.52
	(12)	Park Receipts.....	10,965.26
	(13)	Donations.....	40.00
	(14)	Gas Well Fees.....	2,430.00
	(15)	Nursery Licenses.....	626.00
	(16)	Refunds.....	15.00
	(17)	Miscellaneous.....	104.90
		Total.....	\$164,395.26
15.	(1)	Industrial Board..... License Fees.....	\$16,189.67
	(2)	Transcripts.....	1,260.75
	(3)	Water Craft Inspection..	300.00
	(4)	Employment Licenses...	562.50
		Total.....	\$18,312.92
16.	(1)	Public Service Commission... Authorizing Securities..	\$89,169.62
	(2)	Audits and Appraisals...	22,527.50
		Total.....	\$111,697.12
17.	(1)	Insurance Department..... Examiners' Fees and Ex-	
		penses.....	\$14,749.20
	(2)	Insurance Fees.....	139,263.02
		Total.....	\$154,012.22
18.	(1)	Bank Department..... Examination Fees.....	\$44,245.53
	(2)	Filing Bonds.....	1,827.00
	(3)	Building and Loan Fees	19,338.00
	(4)	Loan and Credit Fees...	27,000.00
	(5)	Special Fees.....	554.89
	(6)	Miscellaneous Fees.....	69.78
		Total.....	\$93,035.20
19.	(1)	State Library..... Replacement of Books..	\$12.20
20.	(1)	Live Stock Sanitary Board... Rendering Plant	
		Licenses.....	3,625.00
	(2)	Veterinary Licenses...	376.00
		Total.....	\$4,001.00
21.	(1)	Historical Commission..... Sale of Books.....	\$301.80
22.	(1)	Teachers' Pension Board... Assessments.....	\$160,046.24
	(2)	Arrearages.....	111,358.34
	(3)	Interest on Investments.	19,382.25
	(4)	Sale of Matured	
		Securities.....	144,328.00
	(5)	Withdrawals.....	74.00
	(6)	Refunds.....	362.46
		Total.....	\$435,551.29

23.	Board of Pharmacy.....	(1)	Examination Fees.....	\$1,733.00
24.	Medical Board.....	(1)	Examination Fees.....	\$4,417.00
25.	Embalmers' Board.....	(1)	Examination Fees.....	\$2,351.80
26.	Optometry Board.....	(1)	Examination Fees.....	\$1,174.00
27.	Nurses' Board.....	(1)	Examination Fees.....	\$4,822.00
28.	Engineers' Board.....	(1)	Examination Fees.....	\$26,896.00
29.	Board Certified Accountants.....	(1)	Examination Fees.....	\$1,278.80
30.	Highway Commission.....	(1)	Federal Aid.....	\$821,912.91
		(2)	Depository Interest.....	647.16
		(3)	Truck Rentals.....	12,650.62
		(4)	Sale of Property.....	222,239.71
		(5)	Interest on Bond.....	321.27
		(6)	Discount.....	363.00
		(7)	Certified Copies of Bonds.....	3.00
		(8)	County Aid.....	20,262.36
		(9)	City Aid.....	10,093.65
		(10)	Freight Advanced.....	47,052.82
		(11)	Cement Sacks.....	83,788.24
		(12)	Freight and Express.....	855.85
		(13)	Telephones and Telegraphs.....	2.15
		(14)	Freight Audit.....	15.93
		(15)	Refund on Barrels.....	1,650.67
		(16)	Right of Way.....	400.00
		(17)	Joint Construction.....	24,458.00
		(18)	Truck Repairs.....	3,530.44
		(19)	Federal Aid Refund.....	941.28
		(20)	Duplicate Payments.....	448.10
		(21)	Pay Roll Adjustments.....	308.45
			Total.....	\$1,251,945.61
31.	General Receipts.....	(1)	Excess Insurance Fees....	\$659.00
		(2)	G.A.R. Encampment Refund.....	1,794.88
		(3)	Docket Fees—Local Courts.....	20,359.90
		(4)	Depository Interest.....	45,265.48
		(5)	General Fund Miscel- laneous.....	192.33
		(6)	State Lands—Reclama- tion.....	1,006.78
		(7)	State Lands—Sale.....	617.75
		(8)	Unclaimed Estates.....	489.56
		(9)	Interest on School Fund.....	632,585.01
		(10)	Unclaimed Fees.....	1,263.89
		(11)	Show Licenses.....	8,172.46
			Total.....	\$712,407.04

32.	Soldiers' Monument.....	(1)	Earnings and Sales.....	\$13,258.90
33.	Purdue University.....	(1)	Federal Aid.....	\$50,000.00
		(2)	Depository Interest....	665.12
			Total.....	<hr/> \$50,665.12
34.	Indiana University.....	(1)	Waterman Rentals.....	\$4,201.00
		(2)	Depository Interest....	243.69
		(3)	Endowment Fund	
			Interest.....	<hr/> 45,871.72
			Total.....	\$50,316.41
35.	State Normal.....	(1)	Depository Interest....	\$818.11
36.	War Memorial.....	(1)	Depository Interest....	\$9,881.38

37. Benevolent and Correctional Institutions

<i>Institution</i>	<i>Receipts and Earnings</i>	<i>Received from Counties</i>	<i>Received from Patients</i>	<i>Federal Aid</i>	<i>Total</i>
1. Soldiers' Home.....	\$807.20	.....	.....	\$20,580.00	\$21,387.20
2. Orphans' Home.....	378.19	.....	.....	.....	378.19
3. Sanitorium.....	95.74	\$28,164.70	\$994.43	.....	29,254.87
4. Central Hospital.....	\$1,941.74	18,169.69	14,909.19	2,973.00	37,993.62
5. Eastern Hospital.....	482.96	5,754.10	16,998.89	.....	23,235.95
6. Northern Hospital.....	1,201.88	9,257.07	2,249.50	6,300.00	19,008.45
7. Southern Hospital.....	3,889.90	6,148.97	3,996.50	.....	14,035.37
8. Southeastern Hospital.....	2,196.88	8,493.15	9,420.00	.....	20,110.03
9. Feeble-Minded School.....	742.32 *	.....	7,948.02	.....	8,690.34
10. Epileptic Village.....	1,068.99	4,045.12	792.56	.....	5,906.67
11. Girls' School.....	167.25	54,535.60	.....	.....	54,702.85
12. Boys' School.....	1,280.97	76,734.40	.....	.....	78,015.37
13. Woman's Prison.....	4,419.50	.....	.....	.....	4,419.50
14. State Prison.....	916,002.27	.....	.....	.....	916,002.27
15. Reformatory.....	184,364.20	.....	.....	.....	184,364.20
16. Penal Farm.....	91,986.35	4,104.77	.....	.....	96,091.12
17. School for Deaf.....	917.82	149.03	.....	.....	1,066.85
18. School for Blind.....	387.73	.....	.....	.....	387.73
19. Industrial Aid for Blind.....	83,377.80	.....	.....	.....	83,377.80
20. Feeble-Minded Colony.....	746.08	.....	3,869.88	.....	4,615.96
Total.....	\$1,296,455.77	\$215,556.60	\$61,178.97	\$29,853.00	\$1,603,044.34

Grand Total Departmental and Institutional Receipts.....	\$8,585,168.01
Taxes on Property.....	12,520,289.66
Poll Taxes.....	388,633.57
Special Taxes.....	1,990,870.89
Loans.....	1,550,000.00

Total Receipts.....\$25,034,962.13

Plus Refunds:—

(1) Board of Health.....	\$1,186.58	
(2) Legislative Bureau.....	2.00	
(3) Taxes Transferred.....	799.33	
(4) Vocational Education.....	1,071.63	
(5) Highway Commission.....	75,000.00	78,059.54

Auditor's Net Receipts.....\$25,113,021.67

TABLE V. DISBURSEMENTS—ANALYSIS—1922

1. State Departments

<i>Department</i>	<i>Salaries</i>	<i>Expenses Other Than Salaries</i>	<i>Total</i>
1. Governor.....	\$15,000.00	\$3,287.37	\$18,287.37
2. Lieutenant-Governor....	1,000.00		1,000.00
3. Secretary of State.....	15,750.00	2,330.10	18,080.10
4. Securities Commission...	12,672.48	4,704.71	17,377.19
5. Automobile Department...	40,633.65	37,655.15	78,288.80
6. Auto Theft Department..	63,959.91	56,015.19	119,975.10
7. Auditor of State.....	19,800.00	1,724.12	21,524.12
8. Treasurer of State.....	13,075.00	1,335.42	14,410.42
9. Attorney-General.....	36,521.99	4,308.75	40,830.74
10. State Superintendent....	26,298.21	12,488.79	38,787.00
11. Board of Education.....	5,006.72	3,789.44	8,796.16
12. Vocational Department..	16,193.15	4,147.27	20,340.42
13. Rehabilitation Department.....	5,237.39	2,515.12	7,752.51
14. Adjutant-General.....	12,908.88	1,224.00	14,132.88
15. Clerk of Supreme Court..	14,000.12	1,047.07	15,047.19
16. Reporter of Supreme Court.....	11,245.00	158.80	11,403.80
17. Printing Board.....	5,400.00	1,893.10	7,293.10
18. Election Commission....	1,300.00	3,203.48	4,503.48
19. Board of Health.....	128,593.48	59,029.04	187,622.52
20. Oil Inspection Department.....	46,201.31	26,991.85	73,193.16
21. Board of Charities.....	27,489.37	19,850.85	47,340.22
22. Tax Commission.....	59,804.47	19,301.74	79,106.21
23. Board of Accounts.....	24,240.62	3,414.71	27,655.33
24. Budget Department.....	5,719.00	94.24	5,813.24
25. Conservation Department	98,439.25	59,489.41	157,928.66
26. Industrial Board.....	92,243.51	27,261.75	119,505.26

<i>Department</i>	<i>Salaries</i>	<i>Expenses Other Than Salaries</i>	<i>Total</i>	<i>Per Cen' of Total</i>
27. Public Service				
Commission.....	139,458.63	23,023.44	162,482.07	
28. Insurance Department...	43,022.69	13,136.00	56,158.69	
29. Bank Department.....	40,774.99	15,656.70	56,431.69	
30. State Library.....	24,948.05	16,638.02	41,586.07	
31. Law Library.....	3,000.00	3,509.80	6,509.80	
32. Library Commission.....	13,288.04	7,951.48	21,239.52	
33. Legislative Bureau.....	9,856.75	1,479.38	11,336.13	
34. Crop Reporting Service..	1,200.00	514.68	1,714.68	
35. Live Stock Sanitary Board.....	18,822.35	9,967.89	28,790.24	
36. Pardon Board.....	6,194.15	938.71	7,132.86	
37. Historical Commission...	6,534.04	12,128.98	18,663.02	
38. State Probation Officer..	3,780.00	2,924.36	6,704.3	
39. Battle Flag Commission..	1,877.50	30.40	1,907.90	
40. Teachers' Pension Board..	8,632.73	3,947.85	12,580.58	
41. State House Superintendent.....	44,228.15	23,550.68	67,778.83	
42. Supreme Court.....	36,900.00	2,447.84	39,347.84	
43. Appellate Court.....	44,400.00	2,795.22	47,195.22	
44. Memorial Art Commission.....		31.73	31.73	
45. Lunacy Commission.....		63.00	63.00	
46. Board of Pharmacy.....	6,437.50	2,981.19	9,418.69	
47. Medical Board.....	1,750.00	3,458.24	5,208.24	
48. Embalmers' Board.....	1,287.60	592.23	1,879.83	
49. Optometry Board.....	980.00	391.73	1,371.73	
50. Nurses' Board.....	3,161.05	2,541.50	5,702.55	
51. Engineers' Board.....	7,734.85	10,416.63	18,151.48	
52. Printing Court Reports...		11,823.17	11,823.17	
53. Printing Year Book.....		11,119.09	11,119.09	
54. Fire Marshal.....	40,174.34	15,818.48	55,992.82	
55. Highway Commission....	25,752.74	16,393.49	42,146.23	
Total.....	\$1,332,929.66	\$573,533.38	\$1,906,463.04	7.9
2. Temporary Commissions				
1. Educational Survey Committee.....	\$1,837.84	\$7,497.41	\$9,335.25	
2. Mental Defectives Committee.....	548.67	5,575.30	6,123.97	
3. Lawton Monument Commission*.....		2,000.00	2,000.00	

* The Lawton Monument Commission was created in 1921 to supervise the erection of a monument to General Henry W. Lawton. (Acts 1921, p. 144)

<i>Department</i>		<i>Salaries</i>	<i>Expenses Other Than Salaries</i>	<i>Total</i>	<i>Per Cent of Total</i>
4.	Drainage Commission*...	.....	341.89	341.89	
5.	Land Purchase Committee ²†.....	.....	75.41	75.41	
Total.....		\$2,386.51	\$15,490.01	\$17,876.52	.1
3. Private Associations Receiving State Aid					
1.	Horticultural Society....	\$2,190.76	\$1,113.15	\$3,303.91	
2.	Dairymen's Association..	.....	500.00	500.00	
3.	Stock-breeders' Associa- tions.....	.....	418.89	418.89	
4.	Corn Growers' Association.....	.....	868.34	868.34	
5.	Academy of Science.....	.....	3,480.17	3,480.17	
6.	Grand Army of Republic.	1,000.00	1,498.30	2,498.30	
Total.....		\$3,190.76	\$7,878.85	\$11,069.61	.1
4. Non-Departmental Services and Charges					
1.	State Militia.....	.....	\$255,220.79	\$255,220.79	
2.	Legislature.....	.....	12,681.82	12,681.82	
3.	Repairs on State House...	.....	53,039.55	53,039.55	
4.	Salaries of Superior Judges.....	\$79,461.27	.....	79,461.27	
5.	Salaries of Circuit Judges	293,918.33	.....	293,918.33	
6.	Salaries of Criminal Judges.....	8,400.00	.....	8,400.00	
7.	Salaries of Probate Judges	8,400.00	.....	8,400.00	
8.	Salaries of Prosecuting Attorneys.....	35,000.00	.....	35,000.00	
9.	Governor's Mansion....	.....	29,986.27	29,986.27	
10.	Tubercular Cattle.....	.....	99,999.09	99,999.09	
11.	Foot and Mouth Disease..	.....	225.00	225.00	
12.	Premiums, State Fair....	.....	10,000.00	10,000.00	
13.	Survey of State Institutions.....	.....	507.62	507.62	
14.	Coal Mining by State....	.....	126.54	126.54	
15.	First Aid Mine Meeting..	.....	304.55	304.55	
16.	Memorial Wreath.....	.....	25.00	25.00	
17.	Insurance.....	.....	187.25	187.25	
18.	Foch Day Expenses.....	.....	3,062.21	3,062.21	
19.	Sheriffs' Expenses— Escaped Prisoners.....	.....	765.00	765.00	
20.	Rhoda J. Chase Pension..	.....	1,200.00	1,200.00	
21.	Sale of State Lands.....	.....	547.10	547.10	
22.	Unclaimed Estates.....	.....	151.65	151.65	

* The Drainage Commission was created in 1921 to codify the state drainage laws. (Acts 1921, p. 356)

† The Land Purchase Committee was created in 1921 to select a site and purchase land for the new Reformatory. (Acts 1921, p. 145)

Purpose	Expenses		Total	Per Cent of Total
	Salaries	Other Than Salaries		
23. Industrial Rehabilitation		12,043.29	12,043.29	
24. County Agents	82,814.27		82,814.27	
25. Automobile Tags and Badges		72,763.42	72,763.42	
26. Automobile Rebates		25,418.30	25,418.30	
27. Evansville Exposition		3,000.00	3,000.00	
28. Refund on Insurance Taxes		11,383.29	11,383.29	
29. Judgment		764.86	764.86	
30. Light Bill		558.90	558.90	
31. Street and Sewer Assessments		28,028.42	28,028.42	
32. Attorneys' Fees		1,381.45	1,381.45	
Total	\$507,993.87	\$623,371.37	\$1,131,365.24	4.7
5. Investments				
1. Securities of Teachers' Pension Board			\$259,907.91	
2. Premiums on Teachers' Pension Securities			\$9,993.64	
3. Loan to Board of Agriculture			55,000.00	
Total			\$324,901.55	1.4
6. Payment of Loans				
1. Board of Agriculture Loan			\$267,381.32	1.1
7. Interest on Loans				
1. Teachers' Pension Board—Note			\$656.48	
2. Teachers' Pension Board—Interest on Arrearages			29.25	
3. State Loans			32,759.13	
Total			\$33,444.86	.1
8. Schools				
1. Common School Apportionment			\$3,650,279.63	
2. State Aid for Common Schools			363,231.06	
3. Vocational Training			181,285.37	
4. Training of Vocational Teachers			25,397.12	
Total			\$4,220,193.18	17.6
9. Universities and Normal School				
1. Indiana University			\$1,140,275.27	
2. Purdue University			1,530,122.95	
3. State Normal			533,925.45	
Total			\$3,204,323.67	13.3

10. State Highways

Purpose	Salaries	Expenses		Total	Per Cen of Total
		Other Than	Salaries		
1. Construction of Highways.....				\$3,166,455.86	
2. Maintenance of Highways.....				2,369,137.45	
3. Highway Equipment.....				747,188.05	
4. Highway Capital Outlays.....				130,949.03	
5. Right-of-Way.....				6,575.10	
6. Court Costs.....				135.17	
Total.....				\$6,420,440.66	26.7

11. Teachers' Pensions

1. Benefits.....			\$9,894.68	
2. Annuities.....			134,334.12	
3. Withdrawals.....			14,869.76	
4. Arrearages.....			682.23	
5. Assessments.....			248.80	
6. Taxes paid to Terre Haute and Indianapolis.....			6,720.70	
Total.....			\$166,750.29	.7

12. State Monuments and Memorials

1. Soldiers' Monument.....	\$8,617.50	\$8,864.03	\$17,481.53	
2. Nancy Hanks Cemetery..	1,642.75	157.20	1,799.95	
3. World War Memorial....	4,937.17	2,688.34	7,625.51	
Total.....	\$15,197.42	\$11,709.57	\$26,906.99	

13. Forests, Parks and Hatcheries

1. State Parks.....			\$82,500.14	
2. State Forests.....			16,172.98	
3. State Hatcheries.....			37,646.19	
Total.....			\$136,319.31	.6

14. Benevolent and Correctional Institutions

Institution	Maintenance	Lands, Buildings, and Permanent Improvements		Total	Per Cen of Total
1. Soldiers' Home.....	\$253,462.33		\$151,014.07	\$404,476.40	
2. Orphans' Home.....	134,303.86		5,624.05	139,927.91	
3. Sanatorium.....	100,099.14		47,756.87	147,856.01	
4. Central Hospital.....	542,514.94		306,034.67	848,549.61	
5. Eastern Hospital.....	259,364.64		34,502.23	293,866.87	
6. Northern Hospital.....	314,780.19		47,160.49	361,940.68	
7. Southern Hospital.....	150,698.51		15,119.78	165,818.29	
8. Southeastern Hospital..	330,406.13		48,699.10	379,105.23	
9. Feeble-Minded School...	279,384.64		12,970.87	292,355.51	

<i>Institution</i>	<i>Maintenance</i>	<i>Lands, Buildings and Permanent Improvements</i>	<i>Total</i>	<i>Per Cent of Total</i>
10. Epileptic Village.....	137,991.21	164,100.98	302,092.19	
11. Girls' School.....	124,726.78	6,037.63	130,764.41	
12. Boys' School.....	152,244.98	57,479.07	209,724.05	
13. Woman's Prison.....	37,032.61		37,032.61	
14. State Prison.....	922,769.80	11,478.20	934,248.00	
15. Reformatory.....	474,255.98	373,874.61	848,130.59	
16. Penal Farm.....	168,829.45	16,901.03	185,730.48	
17. School for Deaf.....	133,488.28	3,701.70	137,189.98	
18. School for Blind.....	66,479.52	3,416.28	69,895.80	
19. Industrial Aid for Blind..	136,048.17	13,000.00	149,048.17	
20. Feeble-Minded Colony...	56,228.43	47,258.52	103,486.95	
Total.....	\$4,775,109.59	\$1,366,130.15	\$6,141,239.74	25.6
True Disbursements.....			\$24,008,675.98	100.0
Plus Refunds.....			\$3,059.54	
(1) Board of Health.....		\$1,186.58		
(2) Legislative Bureau.....		2.00		
(3) Taxes Transferred.....		799.33		
(4) Vocational Education.....		1,071.63		
Auditor's Net Disbursements.....			\$24,011,735.52	
Balance, September 30, 1922.....			4,090,777.06	

TABLE VI. STATE DEPARTMENTS—COST AND COLLECTIONS—
1922

The following table shows the total cost of each of the state departments for the fiscal year ending September 30, 1922, and the receipts accruing to each department as Fees collected for services rendered, federal aid applicable to payment of expenses of the department, rent and sale of property, and other miscellaneous sources.

<i>Department</i>	<i>Total Cost of Department</i>	<i>Collections</i>
1. Governor.....	\$18,287.37	
2. Lieutenant-Governor.....	1,000.00	
3. Secretary of State.....	18,080.10	\$282,157.82
4. Securities Commission.....	17,377.19	36,435.54
5. Automobile Department.....	78,288.80	78,288.80
6. Auto Theft Department.....	119,975.10	175,964.00
7. Auditor of State.....	21,524.12	1,495.60
8. Treasurer of State.....	14,410.42	50.00
9. Attorney-General.....	40,830.74	
10. State Superintendent.....	38,787.00	8,742.82
11. Board of Education.....	8,796.16	
12. Vocational Department.....	20,340.42	10,170.21
13. Rehabilitation Department.....	7,752.51	3,876.25

<i>Department</i>	<i>Total Cost of Department</i>	<i>Collections</i>
14. Adjutant-General.....	14,132.88	1,930.05
15. Clerk of Supreme Court.....	15,047.19	11,131.08
16. Reporter of Supreme Court.....	11,403.80	.....
17. Printing Board.....	7,293.10	.....
18. Election Commissioners.....	4,503.48	.....
19. Board of Health.....	187,622.52	50,619.43
20. Oil Inspection Department.....	73,193.16	168,392.73
21. Board of Charities.....	47,340.22	.....
22. Tax Commission.....	79,106.21	.....
23. Board of Accounts.....	27,655.33	.....
24. Budget Department.....	5,813.24	.....
25. Conservation Department.....	157,928.66	164,395.26
26. Industrial Board.....	119,505.26	18,312.92
27. Public Service Commission.....	162,482.07	111,697.12
28. Insurance Department.....	56,158.69	154,012.22
29. Bank Department.....	56,431.69	93,035.20
30. State Library.....	41,586.07	12.20
31. Law Library.....	6,509.80	.....
32. Library Commission.....	21,239.52	.....
33. Legislative Bureau.....	11,336.13	.....
34. Crop Reporting Service.....	1,714.68	.....
35. Live Stock Sanitary Board.....	28,790.24	4,001.00
36. Pardon Board.....	7,132.86	.....
37. Historical Commission.....	18,663.02	301.80
38. State Probation Officer.....	6,704.36	.....
39. Battle Flag Commission.....	1,907.90	.....
40. Teachers' Pension Board.....	12,580.58	.....
41. State House Superintendent.....	67,778.83	.....
42. Supreme Court.....	39,347.84	.....
43. Appellate Court.....	47,195.22	.....
44. Memorial Art Commission.....	31.73	.....
45. Lunacy Commission.....	63.00	.....
46. Board of Pharmacy.....	9,418.69	1,733.00
47. Medical Board.....	5,208.24	4,417.00
48. Embalmers' Board.....	1,879.83	2,351.80
49. Optometry Board.....	1,371.73	1,174.00
50. Nurses' Board.....	5,702.55	4,822.00
51. Engineers' Board.....	18,151.48	26,896.00
52. Board Certified Accountants.....	.....	1,278.80
53. Printing Court Reports.....	11,823.17	.....
54. Printing Year Book.....	11,119.09	.....
55. Fire Marshal.....	55,992.82	62,622.77
56. Highway Commission.....	42,146.23	.....
Total.....	\$1,906,463.04	\$1,480,317.42
	1,480,317.42	

Excess of Cost over Collections..... \$426,145.62

	<i>Department</i>	<i>Total Cost of Department</i>	<i>Coll ections</i>
57.	General Collections—		
	(1) Insurance Taxes		\$1,069,590.87
	(2) Transportation Taxes		37,141.13
	(3) Vessel Tonnage Taxes		1,058.34
	(4) Depository Interest		50,619.43
	(5) Docket Fees		20,359.90
	(6) General Fund Miscellaneous		192.33
	Total		\$1,178,962.00
	Less Excess Cost of State Departments		426,145.62
	Available for General Government Purposes		\$752,816.38
58.	Other Non-Tax Revenue Available—		
	(1) Soldiers' Monument Receipts		\$13,258.90
	(2) Automobile Tags and Rebates		98,181.72
	(3) Miscellaneous		659.00
	Total Available for General Government Purposes		\$864,916.00
59.	General Government Costs—		
	(1) Temporary Commissions	\$17,876.52	
	(2) Private Associations	11,069.61	
	(3) Non-Departmental Charges	1,131,365.24	
	(4) Payment of Loans	267,381.32	
	(5) Interest on Loans	33,444.86	
	(6) State Monuments and Memorials	26,906.99	
	(7) Parks and Recreation	136,319.31	
	Total	\$1,624,363.85	
	Less Amount Available for General Govern- ment		\$864,916.00
	Amount to be Paid from Property Taxes or Loans	\$759,447.85	
	Amount Received from Loans	\$1,550,000.00	
	Amount to be Paid from Property Taxes		
	Net Assessed Valuation in 1922	\$5,701,888.589	
The following items and institutions are not included in the foregoing calculation as they are maintained by revenue which is completely segregated from the general government costs—			
	1. Investments	\$324,901.55	
	2. Schools	4,220,193.18	
	3. Universities	3,204,323.67	
	4. State Highways	6,420,440.66	
	5. Teachers' Pensions	166,750.29	
	6. Benevolent Institutions	6,141,239.74	
	Total	\$20,477,849.09	

ANALYSIS

For the Fiscal Year ending September 30, 1923

TABLE I. RECEIPTS—SUMMARY—1923

		<i>Per Cent of Total</i>
1. Balance on Hand October 1, 1922.....	\$4,090,777.06	
2. Taxes on Property.....	\$13,837,262.92	44.3
3. Poll Taxes.....	416,683.60	1.3
4. Insurance Taxes.....	1,276,356.69	4.1
5. Transportation Taxes.....	25,861.94	.1
6. Vessel Tonnage Taxes.....	1,077.62	.0
7. Dog Taxes (Hydrophobia).....	20,774.78	.1
8. Inheritance Taxes.....	943,895.88	3.0
9. Gasoline Taxes.....	1,309,925.73	4.2
10. Depository Interest.....	127,715.90	.4
11. Interest on Invested Funds.....	749,851.30	2.4
12. Earnings of State Institutions and Property.....	1,464,083.66	4.7
13. Sale of Property.....	791,174.66	2.5
14. Federal Aid.....	2,054,909.63	6.6
15. County Aid.....	232,129.96	.7
16. City Aid.....	658.44	.0
17. Fees.....	5,422,788.56	17.3
18. Fines.....	6,949.35	.0
19. Premiums on Teachers' Insurance..	468,816.25	1.5
20. Temporary Loans.....	1,975,000.00	6.3
21. Unclaimed Estates.....	4,625.88	.0
22. Board of Accounts—Recoveries....	\$10,015.41	.0
23. Miscellaneous Receipts.....	151,661.12	.5
True Receipts.....	\$31,292,219.28	100.0
Refunds.....	25,082.16	
Auditor's Net Receipts.....	\$31,317,301.44	
Amount Available for State Purposes.....	\$35,408,078.50	

TABLE II. DISBURSEMENTS—SUMMARY—1923

1. State Departments.....	\$2,056,166.97	6.7
2. Temporary Commissions.....	8,578.52	.0
3. Private Associations.....	8,974.60	.0
4. Non-Departmental Services.....	1,179,292.15	3.9
5. Investments.....	761,120.11	2.5
6. Payment of Loans.....	1,595,000.00	5.2
7. Interest on Loans.....	58,035.02	.2
8. Schools.....	4,173,507.42	13.7
9. Universities.....	3,616,696.66	11.8
10. State Highways.....	9,290,281.46	30.4
11. Teachers' Pensions.....	197,355.12	.7
12. Monuments and Memorials.....	70,930.82	.2

		<i>Per Cent of Total</i>
13. Forests, Parks and Hatcheries	153,174.67	.5
14. Benevolent Institutions	7,409,362.35	24.2
<hr/>		
True Disbursements	\$30,578,475.87	100.0
Refunds	24,319.07	
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Auditor's Net Disbursements	\$30,602,794.94	
Balances, September 30, 1923	\$4,805,283.56	

TABLE III. RECEIPTS—ANALYSIS—1923

(Index figures refer to the notes on page 230.)

1. Taxes on Property—		
(1) General Fund	\$769,574.00	
(2) Benevolent Institutions	3,800,208.67	
(3) Common Schools	3,821,948.25	
(4) Teachers' Pensions	188,802.49	
(5) Universities and Normal School	2,721,879.79	
(6) Agricultural Experiment Station	217,618.54	
(7) Vocational Education	272,717.28	
(8) War Memorial	326,778.01	
(9) State Highways	1,717,735.89	
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Total	\$13,837,262.92	44.3
2. Poll Taxes—		
(1) General Fund	\$208,341.80	
(2) Common Schools	208,341.80	
<hr/>		
Total	\$416,683.60	1.3
3. Insurance Taxes—		
(1) Regular (Insurance Commissioner)	\$1,202,711.65	
(2) Fire Marshal	73,645.04	
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Total	\$1,276,356.69	4.1
4. Transportation Taxes	\$25,861.94	.1
5. Vessel Tonnage Taxes	\$1,077.62	.0
6. Dog Taxes (Hydrophobia)	\$20,774.78	.1
7. Inheritance Taxes	\$943,895.88	3.0
8. Gasoline Taxes ^s	\$1,309,925.73	4.2
9. Depository Interest—		
(1) General Fund	\$51,363.99	
(2) Purchasing Committee Fund	39.59	
(3) State Normal	3,456.79	
(4) War Memorial	19,869.60	
(5) Auto Theft Fund	3,543.95	
(6) Automobile Department	48,599.52	
(7) Highway Fund	842.46	
<hr/>		
Total	\$127,715.90	.4

Per Cent
of Total

10. Interest on Invested Funds—

(1) Teachers' Retirement Fund	\$29,319.30
(2) Indiana University—Permanent Endowment Fund	45,871.70
(3) Common School Fund	668,110.88
(4) Loan Board of Agriculture	6,209.71
(5) Highway Commission—Interest on Bond	339.71

Total	\$749,851.30	2.4
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11. Earnings of State Institutions and Property—

(1) Rent of State Lands	\$500.00
(2) State Parks	14,855.18
(3) Soldiers' Monument	15,695.30
(4) Industrial Aid for Blind	127,146.20
(5) Indiana University—Waterman Rentals	4,355.00
(6) Highway Commission—Rent of Bridges	3,000.00
Rent of Trucks	6,383.91
Repair of Trucks	5,815.96
(7) War Memorial—Rent of Property	8,247.00
(8) Benevolent Institutions	1,278,085.11

Total	\$1,464,083.66	4.7
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12. Sale of Property—

(1) Military Supplies	\$6,203.93
(2) Court Reports	7,154.50
(3) Acts of Legislature	238.75
(4) Drainage Laws	108.50
(5) Conservation Department—Publications	1,241.93
Old Materials	223.10
Fire Wood	602.26
Confiscated Fur..	252.75
(6) Historical Commission—Books	323.00
(7) Teachers' Pension Board—Matured Securities	19,505.40
(8) State Lands	120,934.56
(9) Highway Commission—Property	467,576.52
(10) State House—Paper and Junk	165.46
(11) Auto Theft Department—Confiscated Auto ..	201.00
(12) Reformatory—Land and Property	166,443.00

Total	\$791,174.66	2.5
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13. Federal Aid—

(1) Venereal Diseases	\$4,677.90
(2) Infancy and Maternity	12,499.09
(3) Purdue University	50,000.00
(4) Vocational Education	125,288.37
(5) Industrial Rehabilitation	7,935.18
(6) State Highways	1,834,769.09
(7) Soldiers' Home	19,740.00

Total	\$2,054,909.63	6.6
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Per Cent
of Total

14. County Aid—

(1) Contributions for State Highways.....	\$21,286.01
(2) Tubercular Patients—State Sanatorium.....	25,564.86
(3) Care of Insane.....	47,132.61
(4) Care of Epileptics.....	3,897.79
(5) Care of Misdemeanants.....	134,109.67
(6) Care of Deaf.....	139.02

Total.....	\$232,129.96	.7
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15. City Aid—State Highway Construction.....	\$658.44	.0
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16. Fees—

(1) Domestic Corporations—Charters.....	\$561,679.90
(2) Domestic Corporations—Annual Reports.....	4,273.50
(3) Foreign Corporations—Admissions to state.....	59,302.15
(4) Foreign Corporations—Annual Reports.....	941.00
(5) Corporations—Filing with Auditor.....	64.00
(6) Miscellaneous Certificates.....	385.50
(7) Notary Public Commissions.....	4,823.00
(8) Official Commissions.....	631.80
(9) Warrants on Requisition.....	231.00
(10) Trade Marks.....	320.00
(11) Fertilizer Licenses.....	61.00
(12) Certified Copies Public Records.....	1,947.80
(13) Car Equipment Agreements.....	742.68
(14) Detective Licenses.....	1,550.00
(15) Commissioners of Deeds.....	10.00
(16) Postage for Mailing Acts of Legislature.....	100.60
(17) Blue Sky Fees.....	38,563.67
(18) Land Fees.....	274.76
(19) Real Estate Dealers.....	170.00
(20) Transportation Agents.....	10.00
(21) Supreme Court (Docket) Fees.....	4,410.40
(22) Appellate Court (Docket) Fees.....	6,090.30
(23) Circuit Courts (Docket) Fees.....	22,095.06
(24) Teachers' Examination Fees.....	4,192.75
(25) Manuscript Fees.....	6,513.41
(26) Cold Storage Fees.....	320.00
(27) Water Analysis.....	5,110.00
(28) Resident Hunting and Fishing Licenses.....	148,220.10
(29) Non-Resident Hunting Licenses.....	2,597.50
(30) Non-Resident Fishing Licenses.....	10,776.50
(31) Lake Michigan Fishing Licenses.....	285.00
(32) Inspection Certificates.....	770.00
(33) Ferret Permits.....	150.00
(34) Scientific Permits.....	19.00
(35) Gas Wells—Plugging.....	3,270.00
(36) Nursery Licenses.....	687.00
(37) Industrial Licenses.....	16,641.84
(38) Transcripts Industrial Board Records.....	1,436.25
(39) Water Craft Inspection.....	285.00

Per Cent
of Total

(40)	Employment Agencies	700.00	
(41)	Authorizing Public Utility Securities	71,732.09	
(42)	Audits and Appraisals of Public Utilities	15,633.10	
(43)	Rendering Plant Licenses	2,975.00	
(44)	Veterinary Licenses	1,162.00	
(45)	Inspection of Oil	195,412.10	
(46)	Insurance Examiners' Fees and Expenses	19,536.15	
(47)	Insurance Fees	142,477.20	
(48)	Bank Examiners' Fees	45,673.13	
(49)	Filing Bank Bonds	1,749.50	
(50)	Building and Loan Fees	21,790.00	
(51)	Loan and Credit Fees	30,100.00	
(52)	Special Bank Fees	1,980.30	
(53)	Miscellaneous Bank Fees	210.40	
(54)	Certified Public Accountants	2,064.50	
(55)	Pharmacists	14,476.00	
(56)	Physicians and Surgeons	6,703.50	
(57)	Embalmers	3,093.68	
(58)	Optometrists	1,294.00	
(59)	Nurses	3,614.00	
(60)	Civil Engineers	15,762.00	
(61)	Auto Theft Fees	227,999.75	
(62)	Automobile Registration Fees	3,675,889.00	
(63)	Unclaimed Fees (Local Courts)	5,271.75	
(64)	Show Licenses	5,039.50	
(65)	Lobby Licenses	228.00	
(66)	Mine Boss and Fire Boss Fees	269.44	
Total		\$5,422,788.56	17.3
17.	Fines—		
(1)	State Library—On Books	\$14.35	
(2)	Fish and Game Fines	6,935.00	
Total		\$6,949.35	.0
18.	Premium on Teachers' Insurance	\$468,816.25	1.5
19.	Temporary Loans	\$1,975,000.00	6.3
20.	Unclaimed Estates	\$4,625.88	.0
21.	Board of Accounts—Recoveries	\$10,015.41	.0
22.	Miscellaneous—		
(1)	Conscience Money—Secretary of State	\$5.00	
(2)	Fire Marshal—Recovery on Building	65.75	
(3)	Conservation Department—From Twp. on Road	80.00	
(4)	General Fund Miscellaneous	3,360.26	
(5)	Highway Department—Discount	470.38	
	Freight Advanced	10,921.47	
	Telephones and Telegraphs	40	
	Right of Way	1,462.50	

		Per Cent of Total
Joint Construction		134,937.57
Damages		66.77
Witness Fees		6.00
Equipment Lost		15.45
Unclaimed Warrant		46.37
Testing Cement		223.20
Total		\$151,661.12 .5
True Receipts		\$31,292,219.28 100.0
23. Refunds and Transfers—		
(1) Highway Department—Pay Roll Adjustments	\$385.95	
Duplicate Payments..	329.39	
Interest on General		
Fund Loan	7,695.80	
(2) Conservation Commission	8,585.66	
(3) Teachers' Pension Board	50.00	
(4) Board of Health—Automobile	41.60	
(5) Infancy and Maternity Fund	63.96	
(6) Vocational Department—Depository Interest		
Federal Government	770.56	
(7) Vocational Rehabilitation	431.05	
(8) Taxes Refunded	827.05	
(9) Governor—Duplicate Payment	1.81	
(10) Secretary of State	1.80	
(11) Auditor—Land Fees	75.24	
(12) Attorney—General	1,000.00	
(13) Prosecuting Attorneys—Salary Refund	41.67	
(14) Docket Fees	123.00	
(15) Board of Charities—Transportation Fund	1,000.00	
(16) Industrial Board	44.44	
(17) Live Stock Sanitary Board	50.00	
(18) Oil Inspection Department	100.00	
(19) Medical Board	180.00	
(20) Legislature—Mileage Refund	20.00	
(21) Engineers' Board	175.00	
(22) Unclaimed Estates	47.80	
(23) Automobile Department . . . . .	.70	
(24) Fire Marshal	60.31	
(25) Probation Officer	3.60	
(26) Purchasing Committee	47.75	
(27) Public Service Commission	750.00	
(28) Pharmacy Board	35.00	
(29) State Superintendent	236.10	
(30) Auto Theft Department	1,906.92	
Total		\$25,082.16
Auditor's Net Receipts		\$31,317,301.44
Amount Available for State Purposes		\$35,408,078.50

TABLE IV. RECEIPTS—COLLECTIONS BY DEPARTMENTS AND INSTITUTIONS—1923

1. Secretary of State.....	(1)	Domestic Corporations	
		—Charters.....	\$561,679.90
	(2)	Foreign Corporations—	
		Admissions.....	59,302.15
	(3)	Domestic Corporations	
		—Reports.....	4,273.50
	(4)	Foreign Corporations—	
		Reports.....	941.00
	(5)	Miscellaneous	
		Certificates.....	385.50
	(6)	Notary Public Com-	
		missions.....	4,823.00
	(7)	Official Commissions....	631.80
	(8)	Warrants on Requisition	231.00
	(9)	Trade Marks.....	320.00
	(10)	Fertilizer Licenses.....	61.00
	(11)	Certified Copies of	
		Records.....	1,947.80
	(12)	Sale Court Reports.....	7,154.50
	(13)	Sale Acts of Legislature.	238.75
	(14)	Car Equipment Agree-	
		ments.....	742.68
	(15)	Detectives' Licenses....	1,550.00
	(16)	Commissioners of Deeds	10.00
	(17)	Postage—Acts of Legis-	
		lature.....	100.60
	(18)	Drainage Laws.....	108.50
	(19)	Lobby Licenses.....	228.00
	(20)	Conscience Money.....	5.00
		Total.....	* \$644,734.68
2. Securities Commission.....	(1)	Blue Sky Fees.....	\$38,563.67
3. Automobile Department.....	(1)	Automobile Fees.....	\$3,675,889.00
	(2)	Depository Interest....	48,599.52
		Total.....	\$3,724,488.52
4. Auto Theft Department.....	(1)	Auto Theft Fees.....	\$227,999.75
	(2)	Depository Interest....	3,543.95
	(3)	Confiscated Auto.....	201.00
		Total.....	\$231,744.70
5. Auditor of State.....	(1)	Land Fees.....	\$274.76
	(2)	Land Rentals.....	500.00
	(3)	Corporation Fees.....	64.00
	(4)	Real Estate Dealers....	170.00
		Total.....	\$1,008.76

6. Treasurer of State.....	(1)	Transportation Agents.....	\$10.00
7. State Superintendent.....	(1)	Teachers' Examination Fees.....	\$4,192.75
	(2)	Manuscript Fees.....	6,513.41
		Total.....	\$10,706.16
8. Vocational Department.....	(1)	Federal Aid.....	\$125,288.37
9. Rehabilitation Department..	(1)	Federal Aid.....	\$7,935.18
10. Adjutant-General.....	(1)	Sale Military Property..	\$6,203.93
11. Clerk of Supreme Court.....	(1)	Supreme Court Fees.....	\$4,410.40
	(2)	Appellate Court Fees...	6,090.30
		Total.....	\$10,500.70
12. Board of Health.....	(1)	Federal Aid— Venereal Diseases.....	\$4,677.90
	(2)	Federal Aid— Infancy Act.....	12,499.09
	(3)	Cold Storage Fees.....	320.00
	(4)	Water Analysis Fees.....	5,110.00
		Total.....	\$22,606.99
13. Oil Inspection Department...	(1)	Inspection of Oil.....	\$195,412.10
14. Conservation Department....	(1)	Resident Hunting and Fishing Licenses.....	\$148,220.10
	(2)	Non-Resident Hunting Licenses.....	2,597.50
	(3)	Non-Resident Fishing Licenses.....	10,776.50
	(4)	Lake Michigan Fishing Licenses.....	285.00
	(5)	Fines.....	6,935.00
	(6)	Inspection Certificates..	770.00
	(7)	Ferret Permits.....	150.00
	(8)	Scientific Permits.....	19.00
	(9)	Sale of Property.....	2,067.29
	(10)	Confiscated Fur.....	252.75
	(11)	Park Receipts.....	14,855.18
	(12)	Gas Well Fees.....	3,270.00
	(13)	Nursery Licenses.....	687.00
	(14)	From Township— On Road.....	80.00
		Total.....	\$190,965.32
15. Industrial Board.....	(1)	License Fees.....	\$16,641.84
	(2)	Transcripts.....	1,436.25
	(3)	Water Craft Inspection..	285.00
	(4)	Employment Licenses....	700.00
		Total.....	\$19,063.09

16.	Public Service Commission...	(1)	Authorizing Securities...	\$71,732.09
		(2)	Audits and Appraisals...	15,633.10
			Total.....	\$87,365.19
17.	Insurance Department.....	(1)	Examiners' Fees and Expenses.....	\$19,536.15
		(2)	Insurance Fees.....	142,477.20
			Total.....	\$162,013.35
18.	Bank Department.....	(1)	Bank Examiners' Fees...	\$45,673.13
		(2)	Filing Bonds.....	1,749.50
		(3)	Building and Loan Fees	21,790.00
		(4)	Loan and Credit Fees...	30,100.00
		(5)	Special Fees.....	1,980.30
		(6)	Miscellaneous Fees.....	210.40
			Total.....	\$101,503.33
19.	State Library.....	(1)	Replacement of Books...	\$14.35
20.	Live Stock Sanitary Board...	(1)	Rendering Plant Licenses	\$2,975.00
		(2)	Veterinary Licenses....	1,162.00
			Total.....	\$4,137.00
21.	Historical Commission.....	(1)	Sale of Books.....	\$323.00
22.	Teachers' Pension Board....	(1)	Premiums.....	\$468,816.25
		(2)	Interest on Investments.	29,319.30
		(3)	Sale of Matured Securities.....	19,505.40
			Total.....	\$517,640.95
23.	Board of Pharmacy.....	(1)	Examination Fees.....	\$14,476.00
24.	Medical Board.....	(1)	Examination Fees.....	\$6,703.50
25.	Embalmers' Board.....	(1)	Examination Fees.....	\$3,093.68
26.	Optometry Board.....	(1)	Examination Fees.....	\$1,294.00
27.	Nurses' Board.....	(1)	Examination Fees.....	\$3,614.00
28.	Engineers' Board.....	(1)	Examination Fees.....	\$15,762.00
29.	Board Certified Accountants.	(1)	Examination Fees.....	\$2,064.50
30.	Highway Commission.....	(1)	Federal Aid.....	\$1,834,769.09
		(2)	Depository Interest....	842.46
		(3)	Truck Rentals.....	6,383.91
		(4)	Rent of Bridges.....	3,000.00
		(5)	Sale of Property.....	467,576.52
		(6)	Interest on Bond.....	339.71
		(7)	Discount.....	470.38
		(8)	County Aid.....	21,286.01
		(9)	City Aid.....	658.44
		(10)	Freight Advanced.....	10,921.47
		(11)	Telephones and Telegraphs.....	.40
		(12)	Right of Way.....	1,462.50
		(13)	Joint Construction.....	134,937.57

	(14)	Truck Repairs	5,815.96
	(15)	Damages	66.77
	(16)	Witness Fees	6.00
	(17)	Equipment Lost	15.45
	(18)	Unclaimed Warrant	46.37
	(19)	Testing Cement	223.20
		Total	\$2,488,822.21
31.	State House Superintendent.. (1)	Paper and Junk	\$165.46
32.	Mine Department	(1) Mine and Fire Boss Fees	\$269.44
33.	Board of Accounts	(1) Recoveries	\$10,015.41
34.	Fire Marshal	(1) Recovery on Building...	\$65.75
35.	General Receipts	(1) Docket Fees—Local	
		Courts	\$22,095.06
	(2)	Depository Interest	51,403.58
	(3)	General Fund	
		Miscellaneous	3,360.26
	(4)	State Lands—Sale	120,934.56
	(5)	Unclaimed Estates	4,625.88
	(6)	Interest on School Fund	668,110.88
	(7)	Unclaimed Fees	5,271.75
	(8)	Show Licenses	5,039.50
	(9)	Interest on Loans	6,209.71
		Total	\$887,051.18
36.	Soldiers' Monument	(1) Earnings and Sales	\$15,695.30
37.	Purdue University	(1) Federal Aid	\$50,000.00
38.	Indiana University	(1) Waterman Rentals	\$4,355.00
	(2)	Endowment Fund	
		Interest	45,871.70
		Total	\$50,226.70
39.	State Normal	(1) Depository Interest	\$3,456.79
40.	War Memorial	(1) Depository Interest	\$19,869.60
	(2)	Rent of Property	8,247.00
		Total	\$28,116.60

41. Benevolent and Correctional Institutions

<i>Institution</i>	<i>Receipts and Earnings</i>	<i>Received from Counties</i>	<i>Received from Patients</i>	<i>Federal Aid</i>	<i>Total</i>
1. Soldiers' Home.....	\$644.50			\$19,740.00	\$20,384.50
2. Orphans' Home.....	431.09				431.09
3. Sanatorium.....	4,130.13	\$25,564.86	649.86		30,344.85
4. Central Hospital.....	1,915.07	20,081.89	15,847.40		37,844.36
5. Eastern Hospital.....	1,052.87	4,733.10	15,035.12		20,821.09
6. Northern Hospital.....	1,118.97	9,509.95	13,084.00		23,712.92
7. Southern Hospital.....	2,978.25	6,719.07	4,042.00		13,739.32
8. Southeastern Hospital.....	1,195.32	6,088.60	8,145.00		15,428.92
9. Feeble-Minded School.....	917.34		8,936.66		9,854.00
10. Epileptic Village.....	1,534.24	3,897.79	590.85		6,022.88
11. Girls' School.....	81.75	53,977.24			54,058.99
12. Boys' School.....	2,793.84	74,945.65			77,739.49
13. Woman's Prison.....	4,610.87				4,610.87
14. State Prison.....	788,669.64				788,669.64
15. Reformatory.....	462,070.50				462,070.50
16. Penal Farm.....	100,263.21	5,186.78			105,449.99
17. School for Deaf.....	1,188.39	139.02			1,327.41
18. School for Blind.....	538.85				538.85
19. Industrial Aid for Blind.....	127,146.20				127,146.20
20. Feeble-Minded Colony.....	463.96		1,598.43		2,062.39
Total.....	\$1,571,674.31	\$210,843.95	\$67,929.32	\$19,740.00	\$1,802,258.26

Grand Total Departmental and Institutional Receipts	\$11,485,380.12
Taxes on Property	13,837,262.92
Poll Taxes	416,683.60
Special Taxes	3,577,892.64
Loans	1,975,000.00

True Receipts	\$31,292,219.28
Plus Refunds and Transfers	\$25,082.16

Auditor's Net Receipts	\$31,317,301.44
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TABLE V. DISBURSEMENTS—ANALYSIS—1923

1. State Departments

<i>Department</i>	<i>Salaries</i>	<i>Expenses Other Than Salaries</i>	<i>Total</i>
1. Governor	\$15,295.00	\$2,609.66	\$17,904.66
2. Lieutenant-Governor	1,000.00	30.50	1,030.50
3. Secretary of State	16,025.00	2,225.41	18,250.41
4. Securities Commission	14,286.09	4,938.61	19,224.70
5. Automobile Department	40,504.11	33,026.63	73,530.74
6. Auto Theft Department	74,564.02	64,314.35	138,878.37
7. Auditor of State	21,665.04	3,377.96	25,043.00
8. Treasurer of State	13,748.39	1,028.63	14,777.02
9. Attorney-General	33,238.88	6,779.38	40,018.26
10. State Superintendent	30,639.90	23,533.80	54,173.70
11. Board of Education	3,590.79	5,069.32	8,660.11
12. Vocational Department	13,715.22	5,020.93	18,736.15
13. Rehabilitation Department	6,447.00	2,131.58	8,578.58
14. Adjutant-General	13,031.90	1,200.00	14,231.90
15. Clerk of Supreme Court	14,000.11	1,946.28	15,946.39
16. Reporter of Supreme Court	10,749.98	363.63	11,113.61
17. Printing Board	5,400.00	1,149.20	6,549.20
18. Election Commission	4,047.00	14,843.73	18,890.73
19. Board of Health	136,506.92	65,581.88	202,088.80
20. Oil Inspection Department	46,996.67	30,541.14	77,537.81
21. Board of Charities	26,427.48	21,404.28	47,831.76
22. Tax Commission	54,400.01	16,450.99	70,851.00
23. Board of Accounts	26,979.40	3,139.67	30,119.07
24. Budget Department	6,256.20	1,122.77	7,378.97
25. Conservation Department	104,745.52	73,908.95	178,654.47
26. Industrial Board	79,115.30	31,590.62	110,705.92
27. Mine Department	6,958.30	3,553.09	10,511.39
28. Public Service Commission	170,842.24	23,603.46	194,445.70
29. Insurance Department	46,117.44	9,940.57	56,058.01
30. Bank Department	42,922.40	18,372.66	61,295.06

Department	Salaries	Expenses		Total	Per Cent of Total
		Other Than	Salaries		
31. State Library.....	25,177.38	10,509.97		35,687.35	
32. Law Library.....	3,000.00	3,377.31		6,377.31	
33. Library Commission....	11,204.72	8,489.18		19,693.90	
34. Legislative Bureau.....	10,461.06	2,539.18		13,000.24	
35. Crop Reporting Service..	1,200.00	835.27		2,035.27	
36. Live Stock Sanitary Board.....	18,250.41	13,982.83		32,233.24	
37. Pardon Board.....	6,806.50	925.45		7,731.95	
38. Historical Commission...	8,638.77	6,684.03		15,322.80	
39. State Probation Officer...	4,040.00	3,143.30		7,183.30	
40. Battle Flag Commission...	2,793.00	206.86		2,999.86	
41. Teachers' Pension Board..	11,408.17	2,206.96		13,615.13	
42. State House Superintendent.....	41,456.58	25,536.22		66,992.80	
43. Supreme Court.....	41,824.45	1,709.04		43,533.49	
44. Appellate Court.....	50,879.34	1,109.83		51,989.17	
45. Lunacy Commission.....		54.00		54.00	
46. Pharmacy Board.....	5,990.00	3,661.41		9,651.41	
47. Medical Board.....	1,702.58	4,295.00		5,997.58	
48. Embalmers' Board.....	2,374.36	1,517.48		3,891.84	
49. Optometry Board.....	952.10	277.64		1,229.74	
50. Nurses' Board.....	3,977.55	2,358.55		6,336.10	
51. Engineers' Board.....	5,746.23	1,780.11		7,526.34	
52. Printing Court Reports...		11,495.71		11,495.71	
53. Printing Year Book.....		12,257.13		12,257.13	
54. Fire Marshal.....	57,443.11	18,481.66		75,924.77	
55. Highway Commission....	26,099.55	24,291.00		50,390.55	

Total.....	\$1,421,642.17	\$634,524.80	\$2,056,166.97	6.7
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2. Temporary Commissions

1. Educational Survey Commission.....	\$2,534.18	\$2,634.41	\$5,168.59	
2. Mental Defectives Committee.....	21.50	1,212.53	1,234.03	
3. Drainage Commission...	1,392.80	783.10	2,175.90	
Total.....	\$3,948.48	\$4,630.04	\$8,578.52	.0

3. Private Associations Receiving State Aid

1. Horticultural Society....	\$2,168.43	\$2,356.63	\$4,525.06	
2. Dairymen's Association..	60.64	439.36	500.00	
3. Stock-breeders' Association.....	312.19	187.81	500.00	
4. Corn Growers' Association.....		1,000.00	1,000.00	
5. Grand Army of Republic.	1,000.00	1,449.54	2,449.54	.0
Total.....	\$3,541.26	\$5,433.34	\$8,974.60	

4. Non-Departmental Services and Charges

Purposes	Salaries	Expenses	
		Other Than Salaries	Total
1. Militia.....		\$103,735.78	\$103,735.78
2. Armories—Purchase, Rent, and Maintenance		109,548.51	109,548.51
3. Riots.....		9,889.56	9,889.56
4. Legislature.....	\$76,045.50	25,099.06	101,144.56
5. Emergency Fund Committee.....		32.30	32.30
6. Repairs on State House...		28,392.40	28,392.40
7. Salaries of Superior Judges.....	79,800.00		79,800.00
8. Salaries of Circuit Judges	296,152.31		296,152.31
9. Salaries of Criminal Judges.....	8,400.00		8,400.00
10. Salaries of Probate Judges.....	8,400.00		8,400.00
11. Salaries of Juvenile Judges.....	2,393.54		2,393.54
12. Salaries of Prosecuting Attorneys.....	34,967.94		34,967.94
13. Governor's Mansion.....		1,800.00	1,800.00
14. Tubercular Cattle.....		73,883.76	73,883.76
15. Foot and Mouth Disease..		375.00	375.00
16. Premium State Fair.....		10,000.00	10,000.00
17. Rhoda J. Chase Pension..		1,200.00	1,200.00
18. Marshal Foch Day Cele- bration.....		2,605.56	2,605.56
19. Industrial Rehabilitation		15,408.69	15,408.69
20. County Agents.....	82,703.84		82,703.84
21. Automobile Tags and Badges.....		122,623.37	122,623.37
22. Automobile Rebates.....		32,681.01	32,681.01
23. Oliver P. Morton Centennial.....		100.00	100.00
24. Flowers.....		475.00	475.00
25. Membership Governors' Conference.....		250.00	250.00
26. Insurance Governor's Residence.....		171.25	171.25
27. Workmen's Compensation —Bank Dept.....		686.40	686.40
28. Board of Finance.....		79.83	79.83
29. Insurance—Automobile Department.....		150.00	150.00
30. Printing Acts of Legislature.....		12,541.89	12,541.89
31. Insurance—Insurance Dept.....		4,803.06	4,803.06

<i>Purposes</i>	<i>Salaries</i>	<i>Expenses</i>		<i>Total</i>	<i>Per Cent of Total</i>
		<i>Other Than</i>	<i>Salaries</i>		
32. Ditch Assessments		3,425.84		3,425.84	
33. Judgments		1,279.98		1,279.98	
34. Street Assessments		11,296.74		11,296.74	
35. Insurance Taxes					
Refunded		5,691.74		5,691.74	
36. Gasoline Refunds		12,202.29		12,202.29	
Total	\$588,863.13	\$590,429.02		\$1,179,292.15	3.9

5. Investments

1. Securities of Teachers' Pension Board	\$459,366.25	
2. Premiums on Teachers' Pension Securities	15,641.32	
3. Common School Fund Apportioned	210,112.54	
4. Loan to Board of Agriculture	76,000.00	
Total	\$761,120.11	2.5

6. Payment of Loans

1. State Loan	\$1,595,000.00	5.2
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7. Interest on Loans

1. Agriculture Board Loan	\$222.50	
2. State Loans	57,812.52	
Total	\$58,035.02	.2

8. Schools

1. Common School Apportionment	\$3,490,734.53	
2. State Aid for Common Schools	387,783.47	
3. Vocational Training	267,546.78	
4. Training of Vocational Teachers	27,442.64	
Total	\$4,173,507.42	13.7

9. Universities and Normal School

<i>School</i>	<i>Maintenance</i>	<i>Capital</i>		<i>Total</i>	<i>Per Cent of Total</i>
		<i>Outlay</i>			
1. Indiana University	\$1,204,925.10	\$166,494.54		\$1,371,419.64	
2. Purdue University	1,481,395.54	70,768.35		1,552,163.89	
3. State Normal	638,240.53	54,872.60		693,113.13	
Total	\$3,324,561.17	\$292,135.49		\$3,616,696.66	11.8

10. State Highways

1. Construction	\$5,186,944.40	
2. Maintenance	3,007,318.63	
3. Highway Equipment	925,962.15	
4. Capital Outlays	163,181.44	
5. Right of Way	6,606.57	

<i>Department</i>	<i>Salaries</i>	<i>Expenses Other Than Salaries</i>	<i>Total</i>	<i>Per Cent of Total</i>
6. Court Costs.....			133.45	
7. Damages.....			134.82	
Total.....			\$9,290,281.46	30.4

11. Teachers' Pensions

1. Annuities.....			\$173,612.98	
2. Taxes Paid to Indianapolis and Terre Haute.....			23,742.14	
Total.....			\$197,355.12	.7

12. State Monuments and Memorials

1. Soldiers' Monument.....	\$8,788.06	\$8,080.94	\$16,869.00	
2. Nancy Hanks Cemetery.....	1,488.85	311.15	1,800.00	
3. War Memorial.....	44,092.00	7,611.57	51,703.57	
4. Tippecanoe Battle Ground.....		558.25	558.25	
Total.....	\$54,368.91	\$16,561.91	\$70,930.82	.2

13. Forests, Parks and Hatcheries

1. State Parks.....			\$82,155.27	
2. State Forests.....			6,350.95	
3. State Hatcheries.....			64,668.45	
Total.....			\$153,174.67	.5

14. Benevolent and Correctional Institutions

<i>Institution</i>	<i>Maintenance</i>	<i>Lands, Buildings, and Permanent Improvements</i>	<i>Total</i>	<i>Per Cent of Total</i>
1. Soldiers' Home.....	\$243,981.27	\$47,294.41	\$291,275.68	
2. Orphans' Home.....	141,116.79		141,116.79	
3. Sanatorium.....	107,711.11	104,253.81	211,964.92	
4. Central Hospital.....	527,779.09	8,175.00	535,954.09	
5. Eastern Hospital.....	254,059.40	82,493.95	336,553.35	
6. Northern Hospital.....	318,010.84		318,010.84	
7. Southern Hospital.....	175,491.67		175,491.67	
8. Southeastern Hospital...	336,569.65	8,083.51	344,653.16	
9. Feeble-Minded School...	313,790.59	23,662.02	337,452.61	
10. Epileptic Village.....	144,941.53	324,049.29	468,990.82	
11. Girls' School.....	126,517.79	26,951.29	153,469.08	
12. Boys' School.....	154,547.15	10,756.26	165,303.41	
13. Woman's Prison.....	38,951.90		38,951.90	
14. State Prison.....	1,223,490.54	18,499.80	1,241,990.34	
15. Reformatory.....	515,659.38	1,333,560.98	1,849,220.36	

<i>Institution</i>	<i>Maintenance</i>	<i>Lands, Buildings and Permanent Improvements</i>	<i>Total</i>	<i>Per Cent of Total</i>
16. Penal Farm.....	186,929.01	12,311.56	199,240.57	
17. School for Deaf.....	132,769.16	5,025.37	137,794.53	
18. School for Blind.....	64,309.26	48.30	64,357.56	
19. Industrial Aid for Blind..	146,791.57	99,903.51	246,695.08	
20. Feeble-Minded Colony....	84,216.67	66,658.92	150,875.59	
Total.....	\$5,237,634.37	\$2,171,727.98	\$7,409,362.35	24.2
Total Disbursements.....			\$30,578,475.87	100.0
Plus Refunds—				
(1) Conservation Department.....		\$5,759.73		
(2) Fish and Game Fund.....		2,825.93		
(3) Governor's Office.....		1.81		
(4) Secretary of State.....		1.80		
(5) Auditor of State.....		75.24		
(6) Attorney-General.....		1,000.00		
(7) Prosecuting Attorneys.....		41.67		
(8) Docket Fees.....		123.00		
(9) Board of Health.....		105.56		
(10) Board of Charities.....		1,000.00		
(11) Industrial Board.....		44.44		
(12) Live Stock Sanitary Board.....		50.00		
(13) Oil Inspection.....		100.00		
(14) Medical Registration.....		180.00		
(15) Legislature.....		20.00		
(16) Board of Engineers.....		175.00		
(17) Taxes Refunded.....		827.05		
(18) Unclaimed Estates.....		47.80		
(19) Road Fund.....		70		
(20) Fire Marshal.....		60.31		
(21) Probation Officer.....		3.60		
(22) Vocational Fund Interest.....		770.56		
(23) Public Service Commission.....		750.00		
(24) Pharmacy Board.....		35.00		
(25) Teachers' Retirement.....		50.00		
(26) Rehabilitation Fund.....		157.17		
(27) State Superintendent.....		236.10		
(28) Highway Fund Interest.....		7,695.80		
(29) Auto Theft Fund Interest.....		1,906.92		
(30) Rehabilitation Fund Interest....		273.88	\$24,319.07	
Auditor's Net Disbursements.....			\$30,602,794.94	
Balance, September 30, 1923.....			\$4,805,283.56	

TABLE VI. STATE DEPARTMENTS—COST AND COLLECTIONS—
1923

The following table shows the total cost of each of the state departments for the fiscal year ending September 30, 1923, and the receipts accruing to each department as Fees collected for services rendered, federal aid applicable to payment of expenses of the department, rent and sale of property, and other miscellaneous sources.

<i>Department</i>	<i>Total Cost of Department</i>	<i>Collections</i>
1. Governor	\$17,904.66	.....
2. Lieutenant-Governor	1,030.50	.....
3. Secretary of State	18,250.41	\$644,734.68
4. Securities Commission	19,224.70	38,563.67
5. Automobile Department	73,530.74	73,530.74
6. Auto Theft Department	138,878.37	231,744.70
7. Auditor of State	25,043.00	1,008.76
8. Treasurer of State	14,777.02	10.00
9. Attorney-General	40,018.26	.....
10. State Superintendent	54,173.70	10,706.16
11. Board of Education	8,660.11	.....
12. Vocational Department	18,736.15	9,368.07
13. Rehabilitation Department	8,578.58	4,289.29
14. Adjutant-General	14,231.90	6,203.93
15. Clerk Supreme Court	15,946.39	10,500.70
16. Reporter Supreme Court	11,113.61	.....
17. Printing Board	6,549.20	.....
18. Election Commission	18,890.73*	.....
19. Board of Health	202,088.80	43,381.77
20. Oil Inspection Department	77,537.81	\$195,412.10
21. Board of Charities	47,831.76	.....
22. Tax Commission	70,851.00	.....
23. Board of Accounts	30,119.07	10,015.41
24. Budget Department	7,378.97	.....
25. Conservation Department	178,654.47	190,965.32
26. Industrial Board	110,705.92	19,063.09
27. Mine Department	10,511.39	269.44
28. Public Service Commission	194,445.70	87,365.19
29. Insurance Department	56,058.01	162,013.35
30. Bank Department	61,295.06	101,503.33
31. State Library	35,687.35	14.35
32. Law Library	6,377.31	.....
33. Library Commission	19,693.90	.....
34. Legislative Bureau	13,000.24	.....
35. Crop Reporting Service	2,035.27	.....
36. Live Stock Sanitary Board	32,233.24	4,137.00
37. Pardon Board	7,731.95	.....
38. Historical Commission	15,322.80	323.00
39. State Probation Officer	7,183.30	.....
40. Battle Flag Commission	2,999.86	.....

*This item includes \$17,390.73, the cost of printing and distributing the ballots and should be reduced by that amount, leaving \$1,500.00.

<i>Department</i>	<i>Total Cost of Department</i>	<i>Collections</i>
41. Teachers' Pension Board	13,615.13	
42. State House Superintendent	66,992.80	165.46
43. Supreme Court	43,533.49	
44. Appellate Court	51,989.17	
45. Lunacy Commission	54.00	
46. Pharmacy Board	9,651.41	14,476.00
47. Medical Board	5,997.58	6,703.50
48. Embalmers' Board	3,891.84	3,093.68
49. Optometry Board	1,229.74	1,294.00
50. Nurses' Board	6,336.10	3,614.00
51. Engineers' Board	7,526.34	15,762.00
52. Board Certified Accountants		2,064.50
53. Printing Court Reports	11,495.71	
54. Printing Year Book	12,257.13	
55. Fire Marshal	75,924.77	73,710.79
56. Highway Commission	50,390.55	
Total	\$2,056,166.97	\$1,966,007.98
	1,966,007.98	
Excess of Cost over Collections	\$90,158.99	
57. General Collections—		
(1) Insurance Taxes		\$1,202,711.65
(2) Transportation Taxes		25,861.94
(3) Vessel Tonnage Taxes		1,077.62
(4) Depository Interest		51,403.58
(5) General Fund Miscellaneous		3,360.26
(6) Interest on Loans		6,209.71
(7) Docket Fees (Local Courts)		22,095.06
Total		\$1,312,719.82
Less Excess Cost of State Departments		90,158.99
Available for General Government Purposes		\$1,222,560.83
58. Other Non-Tax Revenue Available—		
(1) Soldiers' Monument Receipts		\$15,695.30
(2) Automobile Tags and Rebates		155,304.38
Total Available for General Government		\$1,393,560.51
59. General Government Costs—		
(1) Temporary Commissions	\$8,578.52	
(2) Private Associations	8,974.60	
(3) Non-Departmental Charges	1,179,292.15	
(4) Payment of Loans	1,595,000.00	
(5) Interest on Loans	58,035.02	

<i>Department</i>	<i>Total Cost of Department</i>	<i>Collections</i>
(6) State Monuments and Memorials.....	70,930.82	
(7) Forests, Parks, and Hatcheries.....	153,174.67	

Total.....	\$3,073,985.78
Less Amount Available for General Government.....	1,393,560.51

Amount to be Paid from Property Taxes or Loans..... \$1,680,425.27

Amount Received from Loans..... \$1,975,000.00

The following items and institutions are not included in the foregoing calculations as they are maintained by revenue which is completely segregated from the general government costs.

1. Investments.....	\$761,120.11
2. Schools.....	4,173,507.42
3. Universities.....	3,616,696.66
4. State Highways.....	9,290,281.46
5. Teachers' Pensions.....	197,355.12
6. Benevolent Institutions.....	7,409,362.35

Total.....\$25,448,323.12

CONSOLIDATED TABLES

TABLE I. RECEIPTS—COMPARATIVE TABLE, 1913-1923

(Index figures refer to notes on page 230).

NATURE OF RECEIPTS	1913	1914	1915	1916	1917	1918	1919	1920	1921	1922	1923
1. Balance.....	\$27, 124 85	\$331, 983 54	\$613, 360 41	\$1, 042 083 30	\$2, 149, 756 44	\$3, 413, 117 43	\$3, 700, 161 36	\$3, 974, 851 34	\$4, 508, 397 37	\$2, 989, 490 91	\$4, 090, 777 06
2. Taxes on Property ¹	6, 009, 991 21	6, 979, 227 35	7, 696, 554 90	7, 985, 855 63	8, 187, 610 83	7, 799, 739 97	7, 678, 837 48	9, 153, 459 59	10, 818, 148 32	12, 520, 289 66	13, 837, 262 92
3. Poll Taxes ²	367, 500 00	372, 890 00	368, 286 00	371, 750 00	375, 095 00	404, 193 00	384, 782 40	392, 394 96	360, 091 46	388, 633 57	416, 636 60
4. Insurance Taxes ³	447, 093 84	488, 360 44	523, 065 88	560, 745 44	626, 745 77	741, 272 22	893, 982 43	1, 143, 439 98	1, 091, 013 30	1, 132, 213 64	1, 276, 356 69
5. Transportation Taxes ⁴	12, 135 85	14, 661 61	15, 400 46	13, 816 19	13, 487 40	16, 422 28	19, 892 85	27, 134 86	39, 974 39	37, 141 13	25, 861 94
6. Vessel Tonnage Taxes ⁵	850 39	909 70	1, 364 25	1, 192 10	1, 560 60	942 33	1, 385 34	869 52	1, 316 60	1, 058 34	1, 077 62
7. Dog Taxes.....	5, 017 69	5, 281 62	8, 084 76	6, 212 34	6, 199 86	5, 626 28	3, 858 58	16, 381 69	20, 955 95	22, 070 14	20, 774 78
8. Inheritance Taxes ⁶	85, 335 76	85, 335 76	233, 559 83	258, 963 28	360, 472 52	539, 760 26	441, 174 35	486, 546 19	653, 154 75	798, 387 64	943, 895 88
9. Gasoline Taxes ⁷											
10. Coal Tonnage Taxes ⁸											
11. Depository Interest ⁹	19, 760 00	20, 806 22	37, 878 12	55, 997 07	80, 134 76	109, 648 89	115, 166 59	122, 980 15	109, 808 01	110, 818 18	127, 715 90
12. Interest on Invested Funds ¹⁰	587, 723 73	580, 577 44	602, 430 98	609, 021 92	610, 554 92	619, 706 87	641, 212 80	646, 143 18	689, 002 47	698, 160 25	749, 851 30
13. Earnings of State Property ¹¹	389, 103 68	372, 840 62	527, 313 17	779, 836 56	741, 240 92	1, 190, 731 88	1, 543, 671 35	1, 314, 175 21	982, 063 16	1, 406, 845 73	1, 464, 083 66
14. Sale of Property ¹²	10, 224 84	12, 786 72	15, 487 78	180, 855 80	27, 279 74	37, 975 86	20, 083 01	26, 603 06	845, 675 80	460, 950 56	791, 174 66
15. Federal Aid ¹³	81, 725 00	88, 468 17	88, 683 78	81, 816 22	79, 435 00	125, 039 97	129, 432 23	627, 361 81	1, 632, 279 26	1, 041, 650 52	2, 034, 909 63
16. County Aid ¹⁴	136, 929 48	142, 064 43	158, 963 26	167, 736 52	176, 232 14	179, 581 75	189, 110 67	219, 166 38	216, 460 22	231, 714 19	232, 129 96
17. City Aid ¹⁵											
18. Fees.....	589, 453 77	941, 029 95	1, 461, 874 51	1, 555, 938 15	1, 938, 647 47	1, 837, 602 51	2, 182, 309 02	3, 123, 202 46	3, 861, 245 39	4, 265, 400 25	5, 422, 788 56
19. Fines ¹⁷	4 00				1, 608 95	1, 615 32	3, 316 11	6, 505 70	6, 356 37	7, 877 20	6, 949 35
20. Premiums on Teachers' Insurance ¹⁸											
21. Temporary Loans.....	460, 000 00	1, 255, 000 00	520, 000 00		17, 009 76	112, 002 11			2, 694 04	271, 478 58	488, 816 25
22. Unclaimed Estates ¹⁹	12, 141 57	5, 416 19	20, 764 99	1, 963 78	2, 938 36	4, 053 15	9, 251 62	12, 750 75	3, 696 97	1, 550, 000 00	1, 975, 000 00
23. Recoveries—Board of Accounts.....	1, 037 89	3, 183 52	173 42	41 64						489 56	4, 625 88
24. Miscellaneous Receipts.....	1, 350 77	519 14	927 50	4, 447 88	1, 908 94	1, 995 45	4, 310 17	1, 184 56	71, 090 93	74, 168 50	10, 015 41
True Receipts.....	\$9, 131, 030 71	\$11, 399, 343 89	\$12, 280, 813 54	\$12, 644, 948 60	\$13, 248, 152 94	\$13, 727, 930 10	\$14, 261, 696 60	\$17, 338, 556 44	\$21, 596, 306 25	\$25, 029, 441 29	\$31, 292, 219 28
Plus Refunds, Transfers and Advances.....											
Less Amount Auditor out of Balance.....	2, 562 74	6, 823 89	19, 313 02	9, 361 67	10, 959 13	2, 441 54	15, 934 35	4, 688 33	7, 957 65	83, 580 38	25, 082 16
Less Purdue Federal Aid.....		92 74			50, 000 00	50, 000 00	50, 000 00				
Less Adjutant-General's Receipts.....											
Less Disease Fund—Federal Aid.....					8, 334 77						
Auditor's Net Receipts.....	9, 133, 593 45	11, 406, 075 04	12, 300, 126 56	12, 654, 310 27	13, 200, 777 30	13, 680, 371 64	14, 225, 562 88	17, 343, 244 77	21, 604, 263 90	25, 113, 021 67	31, 317, 301 44
Available for State Purposes.....	9, 460, 718 30	11, 738, 058 58	12, 913, 486 97	13, 696, 393 57	15, 408, 868 51	17, 093, 489 07	17, 925, 724 21	318, 096 11	26, 172, 661 27	28, 102, 512 58	35, 408, 078 50

TABLE II. DISBURSEMENTS—COMPARATIVE TABLE, 1913-1923

NATURE OF DISBURSEMENTS	1913	1914	1915	1916	1917	1918	1919	1920	1921	1922	1923
1. State Departments	\$942,753 61	\$1,056,240 07	\$1,056,185 75	\$1,079,901 30	\$1,072,641 59	\$1,129,529 58	\$1,229,489 31	\$1,518,600 14	\$1,712,602 24	\$1,906,403 04	\$2,056,166 97
2. Temporary Commissions	18,893 41	26,357 61	100,709 96	8,647 39	14,798 04	103,958 16	122,452 67	9,070 85	33,446 20	17,876 52	8,578 52
3. Private Associations	6,129 01	6,751 83	7,457 47	7,712 86	8,455 76	7,256 05	9,668 28	10,304 79	10,183 01	11,069 61	8,974 60
4. Non-Departmental	683,498 98	527,890 29	739,176 67	543,746 60	766,753 49	784,627 79	925,303 10	796,094 62	1,025,637 23	1,131,365 24	1,179,292 15
5. Charges				144,000 00	109,586 89			330,356 78	339,358 90	324,901 55	761,120 11
6. Payment of Loans	250,000 00	1,335,062 50	1,335,000 00	273,484 24					117,309 56	297,381 32	1,595,000 00
7. Interest on Loans	31,479 44	45,164 81	28,847 50	6,060 02				141 67	1,908 27	33,444 86	58,035 02
8. Schools	3,304,326 04	3,325,559 22	3,409,031 07	3,544,531 27	3,642,345 18	3,745,902 02	3,861,138 12	4,057,379 60	4,119,164 21	4,220,193 18	4,173,507 42
9. Universities and Normal											
10. Schools	1,005,475 95	1,163,059 38	1,343,971 90	1,520,707 81	1,635,904 72	1,716,346 28	2,031,174 92	1,954,753 41	2,239,283 19	3,204,323 67	3,616,696 66
11. County Road Fund	21,289 16	469,244 33	537,384 66	729,050 40	1,041,112 00	1,235,162 73	1,418,096 00	108,893 29	8,135,196 30	6,420,440 66	9,280,281 46
12. State Highways						12,725 10	88,848 73	2,422,025 06	50,385 97	166,750 29	197,355 12
13. Teachers' Pensions											
14. Monuments and Memorials	14,477 72	15,496 85	15,253 34	15,527 26	18,256 79	14,769 41	15,442 66	21,310 87	22,581 11	26,906 99	70,930 82
15. Parks, Forests and Hatcheries			23,476 80	27,814 24	29,313 48	48,244 93	38,996 89	47,703 23	79,802 49	136,319 31	153,174 67
Benevolent Institutions	2,847,311 20	3,107,031 74	3,256,593 28	3,636,092 07	3,645,706 33	4,642,475 99	4,259,324 16	5,471,429 77	5,235,894 06	6,141,239 74	7,409,362 35
True Disbursements	\$9,125,634 52	\$11,077,858 63	\$11,553,088 46	\$11,537,275 46	\$11,984,874 27	\$13,440,998 04	\$13,999,961 95	\$16,748,124 08	\$23,122,812 74	\$24,008,675 98	\$30,578,475 87
Plus Refunds, Transfers and Advances	3,100 24	46,566 30	18,221 35	9,361 67	10,876 81	2,329 67	2,979 02	1,574 66	60,357 62	3,050 54	24,319 07
Plus Amount Auditor out of Balance		367 16									
Less Purdue Federal Aid					50,000 00	50,000 00	50,000 00				
Less Adjutant-General's Receipts											
Less Disease Fund—Federal Aid					8,334 77						
Auditor's Net Disbursements	9,128,734 76	11,124,792 09	11,871,309 75	11,546,637 13	11,937,416 31	13,393,327 71	13,950,872 90	16,749,698 74	23,183,170 36	24,011,735 52	30,602,794 94
Plus Overdrat.											
Balance	331,983 54	613,296 49	1,042,083 30	2,149,756 44	3,413,117 43	3,700,161 36	3,974,851 34	4,568,387 37	2,989,490 91	4,090,777 06	4,805,283 56

TABLE III. STATE DEPARTMENTS—COMPARATIVE COST, 1913-1923

DEPARTMENT	1913	1914	1915	1916	1917	1918	1919	1920	1921	1922	1923
1. Governor.....	\$16,099 36	\$13,469 54	\$16,866 34	\$13,648 49	\$14,618 73	\$14,451 71	\$15,612 46	\$15,662 21	\$17,241 80	\$18,287 37	\$17,904 66
2. Lieutenant Governor.....	1,000 00	1,917 75	1,000 00	1,000 00	1,096 00	1,000 00	1,109 95	1,000 00	1,037 70	1,000 00	1,030 50
3. Secretary of State.....	15,819 64	13,990 34	14,184 04	13,708 13	13,916 00	13,531 84	14,622 22	16,382 65	17,888 28	18,080 10	18,256 41
4. Securities Commission.....									9,598 54	17,377 19	19,224 70
5. Automobile Department.....		20,515 20	22,340 43	26,405 43	30,326 63	37,544 85	45,421 23	57,083 06	69,753 35	78,288 80	73,530 74
6. Auto Theft Department.....									78,758 15	119,975 10	138,878 37
7. Auditor of State.....	81,399 00	81,935 79	81,295 69	80,236 68	88,848 30	100,627 06	114,338 08	110,219 61	23,903 39	21,524 12	25,043 00
8. Treasurer of State.....	13,822 74	13,723 23	13,956 87	13,838 78	13,336 90	11,830 74	12,185 96	12,088 41	13,579 64	14,410 42	14,777 02
9. Attorney-General.....	22,534 90	22,711 63	24,210 23	23,664 90	24,913 36	26,685 17	33,584 42	34,181 25	37,111 68	40,830 74	40,018 26
10. State Superintendent.....	33,316 69	31,361 69	31,369 68	21,981 93	21,369 68	18,446 87	19,770 46	27,607 22	41,694 42	38,787 00	54,173 00
11. Board of Education.....	12,800 49	7,115 56	11,292 75	10,422 29	12,748 77	21,178 53	22,875 71	10,707 54	12,292 00	8,796 16	8,660 11
12. Vocational Department.....	3,505 77	10,428 70	7,772 85	25,681 12	19,882 91	17,147 78	17,157 77	20,997 82	18,533 60	20,340 42	18,736 15
13. Rehabilitation Department.....											
14. Adultery-General.....	9,708 62	10,318 63	8,400 02	11,434 31	12,750 93	9,541 60	9,629 80	9,534 00	2,200 31	7,752 51	8,578 58
15. Clerk of Supreme Court.....	13,246 75	13,520 70	13,725 59	13,390 54	12,977 54	13,542 86	13,742 59	13,851 65	9,400 00	14,132 88	14,231 90
16. Reporter of Supreme Court.....									14,295 62	15,047 19	15,946 39
17. Printing Board.....	11,759 99	11,154 62	11,204 41	11,022 72	10,703 14	10,529 84	10,536 08	10,783 89	11,935 51	11,403 80	11,113 61
18. Election Commission.....	3,947 55	5,089 33	4,730 38	4,608 55	7,156 84	9,714 37	6,421 71	6,746 06	8,057 02	7,203 10	16,549 20
19. Board of Health.....	60,494 69	74,567 69	70,053 98	80,436 29	77,314 83	84,024 98	99,067 73	141,849 18	155,539 18	187,622 52	18,800 73
20. Oil Inspection Dept.....	3,937 40	4,772 92	4,075 10	4,850 34	4,046 22	3,570 57	66,318 97	66,318 97	74,187 15	73,183 66	77,537 81
21. Board of Charities.....	29,440 63	31,244 68	33,144 99	32,270 71	33,267 45	38,566 58	37,208 63	42,225 40	46,302 02	47,340 22	40,851 76
22. Tax Commission.....	17,129 23	18,911 99	19,517 12	25,193 60	19,049 10	22,034 90	46,108 21	79,096 37	75,301 34	79,106 21	70,851 00
23. Board of Accounts.....	66,761 43	59,470 67	56,364 76	56,325 60	58,350 48	52,646 74	51,792 06	30,128 29	35,289 62	27,655 33	30,119 07
24. Budget Department.....									1,827 19	5,813 24	7,378 97
25. Forestry Board.....	7,085 21	7,070 51	5,053 50	4,881 32	4,997 52	4,444 94	2,343 50				
26. Geologist.....	8,418 11	8,418 72	8,417 69	8,417 69	8,417 42	8,414 80	3,112 46				
27. Gas Inspector.....	8,705 33	10,140 02	8,191 35	6,880 18	7,604 90	9,959 40	2,683 87				
28. Entomologist.....	15,413 32	15,670 60	15,419 03	16,379 48	15,523 02	15,099 81	5,013 26				
29. Fish and Game Commission.....											
30. Conservation Dept.....	64,244 75	92,698 00	51,693 54	55,756 30	66,393 88	67,754 70	32,389 63	137,935 36	140,276 65	137,928 66	178,654 47
31. Bureau of Inspection.....			21,557 63				57,774 50				
32. Industrial Board.....	50,196 36	48,947 37	38,704 39	68,607 80	76,478 07	83,647 20	86,667 36	101,861 63	122,011 33	119,505 26	110,705 92
33. Employment Commission.....									261 48		
34. Mine Department.....						8,974 95	14,422 18	26,271 89			10,511 39
35. Railroad Commission.....	23,705 95										
36. Public Service Commission.....	42,050 82	111,215 67	112,930 69	114,869 11	104,347 15	118,772 71	135,975 72	160,140 58	163,650 63	162,482 07	194,445 70
37. Insurance Department.....							1,511 22	5,143 58	41,294 77	56,158 69	56,058 01

TABLE IV. FEES—COMPARATIVE TABLE, 1913-1923

NATURE OF FEES	1913	1914	1915	1916	1917	1918	1919	1920	1921	1922	1923
1. Domestic Corporations— Charters ¹	\$125.705 40	\$73.949 49	\$463.299 10	\$281.803 15	\$315.665 20	\$138.136 70	\$188.052 92	\$367.631 10	\$270.093 65	\$193.721 00	\$561.679 90
2. Domestic Corporations— Reports ²					3,652 00	3,470 50	3,449 00	3,753 00	4,027 50	4,215 00	4,273 50
3. Foreign Corporations— Admissions ³	12,957 65	12,637 94	9,091 56	18,939 24	26,081 23	24,262 61	27,386 73	52,265 04	80,626 96	68,826 45	59,302 15
4. Foreign Corporations— Reports ⁴					602 00	639 00	675 00	720 00	806 00	842 00	941 00
5. Corporations—Filing with Auditor ⁵	1,054 00	900 00	846 00	958 00	942 50	684 00	946 00	1,230 50	820 00	197 60	64 00
6. Miscellaneous Certificates ⁶	14,043 80	12,192 95	13,639 87	12,756 02	10,610 08	77 00	73 99	186 00	231 50	166 50	385 50
7. Notary Public Commissions ⁷					3,790 00	4,737 00	3,859 00	4,331 00	1,975 90	5,360 00	4,823 00
8. Official Commissions ⁸						75 20	606 60	107 80	406 20	107 60	631 80
9. Warrantson Requisition ⁹					282 00	186 00	180 00	243 00	285 00	267 00	231 00
10. Trade Marks ¹⁰					147 50	55 50	112 50	131 50	218 00	221 00	320 00
11. Fertilizer Licenses ¹¹					84 00	84 00	101 00	87 00	50 00	78 00	61 00
12. Certified Copies of Records ¹²						883 20	911 90	1,328 40	1,835 60	1,871 00	1,947 80
13. Car Equipment Agree- ments ¹³						675 50	348 40	889 50	690 03	447 95	742 68
14. Detective Licenses ¹⁴					100 00	850 00	300 00	550 00	1,150 00	800 00	1,550 00
15. Notary Fees—Auto Deaths ¹⁵											
16. Commissioners of Deeds ¹⁶					206 00	5,527 75	6,521 25	8,710 25	7,410 50	5 00	10 00
17. Lobby Licenses ¹⁷						20 00	148 00	22 09	15 00	5 00	228 00
18. Postage—Acts of Legis- lature ¹⁸						41 10	45 50	56 17	113 41	97 07	100 60
19. Blue Sky Fees ¹⁹									32 316 00	36,435 54	38,563 67
20. Land Fees ²⁰	423 00	367 00	553 50	699 50	668 60	587 90	2,963 00	944 30	628 00	448 00	274 76
21. Miscellaneous Auditor's Fees.....			8 00	244 50		8 50	4 50		730 00	350 00	170 00
22. Real Estate Dealers ²¹									25 00	50 00	10 00
23. Transportation Agents ²²											
24. Supreme Court—Docket Fees ²³	4,115 52	6,269 47	4,254 50	6,557 03	5,318 20	3,686 70	3,275 02	4,109 50	3,444 65	3,705 25	4,410 40
25. Appellate Court Docket Fees ²⁴	7,167 81	5,845 50	9,405 78	7,769 90	6,908 20	5,231 85	7,841 95	8,616 37	8,383 27	7,425 83	6,090 30
26. Circuit Court Docket Fees ²⁵	17,446 01	16,580 10	16,537 20	17,088 56	19,327 38	17,538 93	16,693 42	20,560 35	20,214 75	20,359 90	22,095 06

27. Teachers' Examination Fees ¹⁹	1,885 00	2,070 00	3,485 00	80 00	4,658 99	2,770 20	4,911 08	3,402 00	4,105 00	4,472 80	4,192 75
28. Manuscript Fees ²⁷				440 00	440 00		4,884 09	2,429 20	2,684 21	4,270 02	6,513 41
29. Cold Storage Fees ²⁸	430 00	490 00	430 00			440 00	400 00	410 00	440 00	370 00	320 00
30. Water Analysis ²⁹							2,290 00	5,260 00	6,600 00	5,920 00	5,110 00
31. Resident Hunting and Fishing Licenses ³⁰	59,600 71	81,888 02	70,168 41	92,573 36	85,210 90	79,862 00	84,774 20	107,979 50	114,620 20	128,829 40	148,220 10
32. Non-Resident Hunting Licenses ³¹					990 00	1,065 00	931 50	1,393 00	1,455 50	1,741 00	2,507 50
33. Non-Resident Fishing Licenses ³²					3,642 30	3,490 50	4,868 60	7,449 60	8,691 60	9,169 20	10,776 50
34. Lake Michigan Fishing Licenses ³³					55 00	330 00	480 00	395 00	345 00	280 00	285 00
35. Inspection Certificates ³⁴								980 00	670 00	500 00	770 00
36. Ferret Permits ³⁵								180 00	190 00	150 00	150 00
37. Scientific Permits ³⁶								20 00	18 00	22 00	19 00
38. Gas Wells—Plugging ³⁷	5,350 00	6,485 00	4,690 00	3,560 00	4,400 00	6,815 00	2,700 00	3,825 00	4,650 00	2,430 00	3,270 00
39. Nursery Licenses ³⁸			624 00	1,069 00	782 00	436 00	648 15	527 00	531 00	626 00	687 00
40. Industrial Licenses ³⁹	13,260 00	15,331 00	12,596 00	14,066 00	13,413 00	14,187 00	15,328 00	14,206 00	14,682 50	16,189 67	16,641 84
41. Transcripts—Industrial Board ⁴⁰				338 64	982 88	945 65	974 00	806 35	1,717 10	1,260 75	1,436 25
42. Water Craft Inspection ⁴¹		322 00			520 00	125 00	185 00	190 00	225 00	300 00	285 00
43. Miners' Examination Fees ⁴²	353 34		241 00	178 00	216 00	699 00	398 00	151 00	550 00	562 50	269 44
44. Employment Agencies ⁴³	824 20						494 10	525 00			700 00
45. Railroad Fees ⁴⁴											
46. Authorizing Utility Securities ⁴⁵	5,012 72	19,585 82	13,144 21	22,796 74	25,261 75	20,391 53	24,851 23	70,070 44	45,103 89	89,169 62	71,732 09
47. Audits and Appraisals of Utilities ⁴⁶		3,199 93	5,356 83	19,325 78	4,378 14	9,998 25	8,833 26	36,451 43	37,521 94	22,527 50	15,633 10
48. Rendering Plant Licenses ⁴⁷	108 20	7 50	360 00		15,073 80	4,650 00	6,513 00	4,540 10	3,050 00	3,625 00	2,975 00
49. Veterinary Licenses ⁴⁸	1,282 02	1,094 00	1,420 00	1,275 00	1,494 00	1,128 00	60 40	606 00	1,451 00	376 00	1,162 00
50. Inspection of Oil ⁴⁹	65,786 70	70,082 50	83,747 15	101,074 55	55,055 35			120,784 35	152,960 62	193,392 73	195,412 10
51. Insurance Examiners' Fees ⁵⁰	87,392 75	92,994 45	94,105 25	95,145 37	9,313 31	18,434 30	23,073 59	13,038 27	122,953 15	14,749 20	19,536 15
52. Insurance Fees ⁵¹					80,797 25	85,246 70	93,720 30	110,342 10	139,263 02	142,477 20	142,477 20
53. Bank Examiners' Fees ⁵²					46,017 63	48,756 05	31,856 39	35,759 59	36,422 13	44,245 53	45,673 13
54. Filing Bank Bonds ⁵³	28,143 40	27,821 05	24,573 38	24,750 92			1,680 00	1,827 00	1,827 00	1,749 50	2,179 00
55. Building and Loan Fees ⁵⁴	2,933 53	5,005 00	4,338 50	4,734 00	7,939 00	13,747 74	14,932 50	12,926 00	17,905 12	19,338 00	21,790 00
56. Loan and Credit Fees ⁵⁵							20,100 00	26,100 00	26,950 00	27,000 00	30,100 00
57. Special Bank Fees ⁵⁶									112 94	554 89	1,980 30
58. Miscellaneous Bank Fees					38 81		1,807 00		235 50	69 78	210 40
59. Certified Public Accountants ⁵⁷			520 98	99 52	31 32	38 18	11 88	384 19	515 36	1,278 80	2,064 50
60. Pharmacists ⁵⁸	9,293 00	1,563 50	9,484 15	1,741 61	9,364 60	1,074 50	9,624 00	2,112 00	9,141 00	1,733 00	14,476 00
61. Physicians and Surgeons ⁵⁹	6,409 84	4,217 00	4,721 00	4,379 00	3,819 00	4,108 00	5,158 00	8,900 00	7,090 00	4,417 00	6,703 50
62. Optometrists ⁶⁰	2,187 75	1,634 00	1,634 00	1,812 00	1,951 00	1,893 00	1,769 00	2,430 60	2,351 40	2,351 40	3,093 68
63. Embalmers ⁶¹	1,098 30	1,123 15	1,127 00	1,151 00	1,173 00	1,103 00	1,062 10	1,228 63	1,277 00	1,174 00	1,204 00
64. Nurses ⁶²	1,730 23	1,837 95	1,550 00	1,970 00	2,000 00	2,950 00	2,090 00	2,830 00	3,725 00	4,822 00	3,614 00

TABLE IV. FEES—COMPARATIVE TABLE, 1913-1923—Continued

NATURE OF FEES	1913	1914	1915	1916	1917	1918	1919	1920	1921	1922	1923
65. Civil Engineers ⁶⁵										\$26,896 00	\$15,762 00
66. Auto Theft Fees ⁶⁶										175,964 00	227,999 75
67. Automobile Registration Fees ⁶⁷				\$796,906 00	\$1,146,605 00	\$1,298,262 08	\$1,545,329 00	\$2,024,685 00	\$365,973 75	2,983,068 00	3,675,889 00
68. Unclaimed Fees ⁶⁸	\$92,385 50	\$461,356 34	\$588,968 31	3,430 34	3,430 34	3,801 75	5,181 35	8,112 54	2,403,703 16	1,263 89	5,271 75
69. Show Licenses ⁶⁹	9,132 78	3,725 04	5,913 83	5,963 77	1,080 00	2,181 36	2,339 89	3,104 99	2,869 60	7,396 00	5,039 50
70. Railroad Liquor Licenses ⁷⁰										8,172 46	
71. Coal Dealers' Licenses ⁷¹	11,000 00	11,000 00	11,900 00	9,000 00	7,000 00			12,515 00	9,300 30		
Total.....	\$589,453 77	\$941,020 95	\$1,461,874 51	\$1,555,938 15	\$1,938,647 47	\$1,837,602 51	\$2,182,209 02	\$3,123,202 45	\$3,861,245 39	\$4,265,400 25	\$5,422,788 56

NOTES TO COMPANY CONSOLIDATED TABLE IV. "FEES"

Domestic Corporations—Charters. For filing articles of incorporation with the secretary of state, certificates of increase of capital stock, consolidations of corporations, or issuance of preferred stock, \$10 is charged where the capital stock is \$10,000 or less, and \$1 per thousand for each additional thousand dollars of capital stock. For reduction of capital stock, redemption of preferred stock, change of domicile, extension of term of existence, amendment of articles of incorporation, change of name, or extension of purpose, \$5. Incorporation of clubs, societies, etc., \$5; for benefit of protective associations, \$25; building and loan associations, where capital stock is \$50,000 or less, \$10, and 40 cents on each additional thousand of capital stock; acceptance of statute passed subsequent to organization of corporation, \$5. In addition, a fee of \$1 for recording articles not exceeding 200 words and 50 cents for each certificate is charged. All fees collected are paid into the General Fund. (Acts 1895, p. 319; Acts 1891, p. 84; Acts 1911, p. 648; Burns' 7206-9215).

Domestic Corporations—Annual Reports. All domestic corporations are required to file annual reports with the secretary of state on or before August 1 and pay a fee of 50 cents for filing and indexing, which fee is paid into the general fund. (Acts 1907, p. 82; Burns' 4080-4084).

Foreign Corporations—Admission to State. Before transacting business in the state, corporations organized under the laws of other states are required to obtain from the secretary of state a certificate of admission to the state and pay a fee of \$25 on the first \$10,000 of its capital stock and \$1 on each additional thousand of capital stock, on that proportion of its stock represented in this state and the same rate for increases in capital stock. In addition, a fee of \$1 for recording the articles and 50 cents for each certificate is charged, all of which is paid into the General Fund. (Acts 1907, p. 286; Acts 1921, p. 114; Burns' 4092).

Foreign Corporations—Annual Reports. Each foreign corporation is required to file an annual report with the secretary of state on or before February 1 and pay a fee of \$1. (Acts 1921, p. 114; Burns' 4092).

Corporations—Filing with Auditor. Formerly, incorporation papers were issued in some cases by the auditor of state and laws, which are probably now obsolete, are still on the statute books containing that requirement. Accordingly, the auditor still collects a few fees from corporations.

Miscellaneous Certificates. For filing miscellaneous certificates with the secretary of state not included in Note 1 above, a fee of \$5 is charged. (Acts 1891, p. 84; Acts 1911, p. 648; Par. 13, Burns' 9215).

Notary Public Commissions. For each commission to notaries public, the secretary of state collects \$1. (Acts 1895, p. 319; Burns' 7206).

Official Commissions. For commissions issued to persons who have been elected or appointed to any official position, a fee of 50 cents for a certificate and 10 cents for transcribing is charged. (Acts 1895, p. 319; Burns' 7206).

Warrants on Requisition. For a warrant issued by the governor on requisition of the governor of another state for the return of a fugitive from justice, a fee of \$3 is charged.

- ¹⁰**Trade Marks.** Persons desiring to protect trade marks, labels, brands, stamps, wrappers, or advertising phrases or slogans from use or infringement by other persons, may register a description thereof with the secretary of state and pay a fee of \$2 for recording. (Acts 1917, p. 82; Burns 10441).
- ¹¹**Fertilizer Licenses.** Persons desiring to engage in the business of disposing of the bodies of dead animals by burying, burning, or cooking are required to procure a license of the secretary of state and pay \$51, of which \$50 is paid to the state veterinarian and \$1 to the secretary of state. (Acts 1913, p. 291).
- ¹²**Certified Copies of Public Records.** The secretary of state is required to furnish on demand a certified copy of any public record which may be in his custody. (1 R.S. 1352, p. 435). The fee for transcribing is 10 cents per 100 words. (Burns 7206).
- ¹³**Car Equipment Agreements.** The fee for filing car equipment agreements is \$5, 50 cents for the certificate and 10 cents per 100 words for transcribing. (Burns' 7206 and 9215).
- ¹⁴**Detectives' Licenses.** It is unlawful to engage in the business of private detective for hire without procuring a license from the secretary of state. The license fee is \$100 if a person and \$150 if a corporation, and \$2 for each badge issued. (Acts 1913, p. 682).
- ¹⁵**Notary Fees—Auto Department.** Prior to 1921, all notary fees collected for acknowledgments in the issuance of automobile licenses were covered into the general fund. Such fees are now added to the road fund. (Acts 1921, p. 580).
- ¹⁶**Commissioners of Deeds.** The governor has authority to appoint persons in other states, territories, and foreign countries to take depositions and affidavits to be used in the courts of this state and to acknowledge deeds and other instruments proper to be recorded in this state. (1 R.S. 1852, p. 231). The fee for each commission to a commissioner of deeds and filing the qualifications is \$5. (Acts 1895, p. 319).
- ¹⁷**Lobby Licenses.** Legislative agents or lobbyists who receive compensation for their services in the promotion or defeat of legislation are required to register with the secretary of state and pay a fee of \$2. (Acts 1915, p. 5).
- ¹⁸**Postage—Acts of Legislature.** Persons purchasing copies of the session laws of the state submit the postage necessary to cover the carriage of the volume. This practice is not expressly regulated by law.
- ¹⁹**Blue Sky Fees.** The fees charged under the blue sky law are as follows: issuers' license, $\frac{1}{10}$ of 1 per cent of the amount of the securities to be offered for sale, but not less than \$25 nor more than \$200; agents' license, \$5; dealers' license, \$50; salesman's license, \$5. (Acts 1921, p. 240).
- ²⁰**Land Fees.** Special acts are passed from time to time to correct the title to real estate. These laws provide for the issuance of a patent by the state upon the payment of a nominal amount, usually \$1.50 per acre.
- ²¹**Real Estate Dealers.** Foreign persons and companies are required to obtain licenses of the auditor of state to buy and sell real estate in the state of Indiana. The fee for the license is \$10. (Acts 1921, p. 733).
- ²²**Transportation Agents.** Persons who engage in the business of selling steamship or railroad tickets for transportation to or from foreign countries are required to obtain a license of the treasurer of state. The fee for a license is \$5. (Acts 1921, p. 163).
- ²³**Supreme Court (Docket) Fees.** A docket fee of \$4 is taxed in every case of appeal to the supreme court, is collected by the clerk and paid into the General Fund. (Acts 1859, p. 174).
- ²⁴**Appellate Court (Docket) Fees.** A docket fee of \$10 is taxed in every case of appeal to the appellate court, is collected by the clerk and paid into the General Fund. (Acts 1901, p. 565, Sec. 18).
- ²⁵**Circuit Courts (Docket) Fees.** All docket fees collected by the clerks of the circuit courts are paid to the county treasurers and the county treasurer pays such fees to the state treasurer at the time of making settlement with the state. (Acts 1859, p. 174).
- ²⁶**Teachers' Examination Fees.** Under the act of 1921, creating the State Teachers' Training Board, provision was made for the issuance of provisional elementary certificates, provisional junior high school certificates, provisional high school certificates, and provisional special or supervisors' certificates upon the payment of a fee of \$1; and life certificates, upon the payment of a fee of \$5. All fees collected are available for defraying the expenses of the Teachers' Training Department and the excess is added to the Teachers' Pension Fund. (Acts 1919, p. 753; Acts 1921, p. 263).
- ²⁷**Manuscript Fees.** Under the act of 1915, teachers could elect to have their manuscripts sent to the state superintendent for examination, accompanied by a fee of 75 cents, out of which all expenses incurred in grading the manuscripts were paid and the excess was covered into the Common School Tuition Fund. (Acts 1915, p. 627).
- ²⁸**Cold Storage.** Persons engaged in the business of conducting cold storage establishments are required to procure a license annually of the State Board of Health and pay a fee of \$10. All funds accruing from fees so collected are available for the use of the Board of Health and the excess reverts to the General Fund. (Acts 1911, p. 113).
- ²⁹**Water Analysis.** Persons who are engaged in the business of selling bottled or mineral water are required to submit samples for analysis to the Board of Health, annually, on or before July 1, and pay the cost of analysis, but in no case less than \$10. (Acts 1919, p. 706).

³²**Resident Hunting and Fishing Licenses.** Residents of the State of Indiana, who are required by law to procure licenses to hunt or fish, pay a fee of \$1. (Acts 1905, p. 584; Acts 1913, p. 310).

³³**Non-Resident Hunting Licenses.** Non-Residents are required to procure a license to hunt in the state and pay a fee of \$15. (Acts 1905, p. 584; Acts 1907, p. 378).

³⁴**Non-Resident Fishing Licenses.** Non-Residents are required to procure licenses to fish in the state and pay a fee of \$1. (Acts 1911, p. 677).

³⁵**Lake Michigan Fishing Licenses.** Person desiring to fish in the waters of Lake Michigan which are under the jurisdiction of Indiana are required to obtain licenses and pay the following fees annually: residents; sailboats, \$5; motor boats of 5 tons or less, \$10, 5 to 15 tons, \$10; over 15 tons, \$25; and \$1 for the use of a net. Non-residents: sail boats, \$10; motor boats of 10 tons or less, \$50; over 10 tons, \$5 additional for each ton. (Acts 1917, p. 94).

³⁶**Inspection Certificates.** Under a rule of the Department of Conservation issued January 22, 1920, a fee of \$10 is charged for inspection of premises where fur-bearing animals and game birds are held for breeding purposes.

³⁷**Ferret Permits.** It is unlawful for any person to keep a ferret in his possession without obtaining a permit from the Conservation Department. The fee for the permit is \$10 for a single ferret and \$5 for each additional ferret. (Acts 1921, p. 29).

³⁸**Scientific Permits.** Permits may be issued to persons to collect birds, nests, and eggs for scientific purposes. The fee is \$1. (Acts 1905, p. 584, Sec. 603).

³⁹**Gas Wells—Plugging.** Before the casing is drawn from any gas well, the well must be properly plugged under the direction of the Department of Conservation and a fee of \$5 is collected. (Acts 1909, p. 324).

⁴⁰**Nursery Licenses.** All nurserymen who engage in the business of selling nursery stock in the state are required to obtain a dealer's license, and all agents selling nursery stock for any firm are required to obtain agent's licenses. The fee for either license is \$1. (Acts 1915, p. 200).

⁴¹**Industrial Licenses.** Picture shows, theaters, hotels, and industrial establishments are required to procure licenses annually of the industrial board and pay the following fees: Picture Shows and Theaters: seating capacity of 100 or less, \$1; 100 to 200, \$2; 200 to 300, \$3; 300 to 500, \$4; 500 to 1,000, \$5; 1,000 or over, \$10. Hotels: 30 rooms or less, \$1; 30 to 50, \$2; 50 to 75, \$3; 75 to 100, \$4; 100 to 200, \$5; 200 and over, \$10. Every other person employing 5 or more persons pays the following fees: Employing 5 to 10, \$1; 10 to 25, \$2; 25 to 50, \$3; 50 to 100, \$4; 100 to 500, \$5; 500 or over, \$10. Payable into General Fund. (Acts 1911, p. 353; Acts 1913, p. 916).

⁴²**Transcripts Industrial Board Records.** Fees collected for copies of records in possession of the Industrial Board.

⁴³**Watercraft Inspection.** Steamboats and launches carrying passengers for hire are required to be inspected at prescribed intervals of time and the fees for inspection by the Industrial Board are as follows: \$10 for steamboats and \$5 for launches. (Acts 1903, p. 35).

⁴⁴**Miners' Examination Fees.** Examinations are given to persons who desire to qualify as mine boss, fire boss, or hoisting engineer, and a fee of \$1 is collected. Acts 1921, p. 521.

⁴⁵**Employment Agencies.** All private employment agencies are required to obtain a license to operate from the Industrial Board and pay a fee thereof of \$25 per year. (Acts 1909, p. 242; Acts 1911, p. 652).

⁴⁶**Railroad Fees.** Fees collected by the Railroad Commission, which was superseded by the Public Service Commission in 1913, for installing interlocking switches. (Burns' 5230)

⁴⁷**Authorizing Public Utility Securities.** The public service commission has authority to empower any public utility to issue stocks, bonds, or other securities, and the utility pays 15 cents for each \$100 of securities so issued, which is available for the use of the commission. (Acts 1913, p. 167, Sec. 96).

⁴⁸**Audits and Appraisals of Public Utilities.** The expense of making audits of the books or valuation of the property of public utilities is paid by the utility into the state treasury (Acts 1913, p. 167, Sec. 74).

⁴⁹**Rendering Plant Licenses.** Persons desiring to engage in the business of disposing of the bodies of dead animals by burying, burning, or cooking are required to procure licenses of the secretary of state and pay \$51, of which \$50 is paid to the state veterinarian and \$1 to the secretary of state. (Acts 1913, p. 291).

⁵⁰**Veterinary Licenses.** No person is permitted to practice veterinary medicine or surgery in the state without procuring a license from the state veterinary examiners. The fee for permission to take the examination is \$10. (Acts 1905, p. 165; Acts 1911, p. 166; Burns' 8412-8414).

⁵¹**Inspection of Oil.** It is unlawful to sell illuminating oil in this state until it has been inspected and found to be safe from combustion. The fees for inspection are: For single barrel, package, or cask, 25 cents; lots of not to exceed 10 barrels, 15 cents per barrel; lots of not to exceed 50 barrels, 10 cents per barrel; lots of 50 barrels or more, 4 cents per barrel. (Acts 1919, p. 450; Burns' 7910a and 7910al).

⁵²**Insurance Examiners' Fees and Expenses.** All insurance companies doing business in the state are subject to examination by the insurance commissioner at least once every three years, and all expenses of the examination are paid by the company. (Acts 1913, p. 271, Burns' 4856a).

⁵³**Insurance Fees.** Domestic insurance companies are required to pay the following fees: Filing articles of incorporation, \$100; annual statement, \$20; examination of annual statement, \$5; license to company, \$5; agents' licenses, \$1; certificate of compliance, \$1; certificate of valuation on deposit, \$1; affixing seal and certifying to any paper, \$1. Foreign insurance companies are required to pay the following fees: Filing articles of incorporation, \$100; annual statement, \$20; examination of annual statement, \$5; license, \$5; certificate of service, \$5; certificate of compliance, \$1; statement for publication, \$2; agents' license, \$5. (Acts 1919, p. 465; Burns' 4856b).

⁵⁴**Bank Examiners' Fees.** The state bank commissioner has authority to examine banks and trust companies at such times as he may deem necessary. The fees charged for examination are as follows: Having assets of less than \$150,000, \$25; \$150,000 to \$300,000, \$30; \$300,000 to \$750,000, \$35; \$750,000 to \$1,000,000, \$50; over \$1,000,000, \$50 and \$3 for each additional \$100,000 until the assets reach \$3,000,000 and \$2 for each additional \$100,000 in excess of \$3,000,000. (Acts 1921, p. 816; Burns' 3418-3419).

⁵⁵**Filing Bank Bonds.** The president and cashier of a bank are each required to file a bond with the bank commissioner and pay a fee of \$1. (Acts 1911, p. 7; Burns' 3331).

⁵⁶**Building and Loan Fees.** The state bank commissioner has authority to examine building and loan associations at such times as he may deem necessary. The fees charged for examination are as follows: Having assets of less than \$25,000, \$10; \$25,000 to \$50,000, \$15; \$50,000 to \$100,000, \$20; for each additional \$100,000 of assets, \$12. (Acts 1917, p. 333; Burns' 4136).

⁵⁷**Loan and Credit Fees.** Persons engaged in the petty loan business are required to obtain licenses of the state bank commissioner and pay an annual license fee of \$100. (Acts 1917, p. 401; Burns' 82711).

⁵⁸**Special Bank Fees.** Special fees representing expenses incurred in the handling of insolvent banks and trust companies are collected by the bank commissioner. (Acts 1921, p. 816; Burns' 3419).

⁵⁹**Certified Public Accountants.** Persons desiring to be registered as certified public accountants are required to pass a prescribed examination and pay a fee of \$25. All expenses incurred by the board of examiners are paid from the fees collected, and all funds in excess of \$100 on hand at the end of the fiscal year are transferred to the General Fund. (Acts 1921, p. 455; Burns' 754612-75462).

⁶⁰**Pharmacists.** Persons desiring to practice pharmacy are required to pass an examination given by the State Board of Pharmacy and pay the following fees: registered pharmacist, \$10; registered assistant pharmacist, \$5. The annual renewal fee is \$3. Registration of pharmacist apprentices, \$1 and registration of registered or registered assistant pharmacist from another state, \$15. (Acts 1911, p. 482; Acts 1923, p. 101; Burns' 9729a).

⁶¹**Physicians and Surgeons.** Persons desiring to practice medicine or surgery in the state are required to pass an examination and pay the following fees: For examination, \$10, for applicant from approved medical college, \$25 and \$25 when applicant is from a college not on the approved list. Midwives, \$5 if a diploma is presented, and \$10 without a diploma. (Acts 1897, p. 255; Acts 1899, p. 247; Burns' 8400-8401 and 8407).

⁶²**Embalmers.** Persons desiring to engage in the business of embalmers or undertakers are required to obtain licenses of the State Board of Embalmers and pay the following fees: \$5 for taking examination and \$1 for annual renewal. (Acts 1901, p. 562; Acts 1917, p. 181; Burns' 7123-7131).

⁶³**Optometrists.** Persons desiring to practice optometry in the state are required to take an examination and obtain a license. The fee for the examination is \$10 and for a certificate, \$5. (Acts 1907, p. 311; Acts 1913, p. 958; Acts 1919, p. 794; Burns' 9669-9687).

⁶⁴**Nurses.** Persons desiring to engage in the practice of nursing are required to pass an examination and obtain a license from the State Nurses' Board, for which the following fees are charged: Examination and registration fee, \$10; trained attendants, \$5. (Acts 1921, p. 470; Burns' 9090-9099e).

⁶⁵**Civil Engineers.** Persons desiring to engage in the profession of civil engineering and land surveying are required to pass an examination and procure a license. Fees for examination and license, \$25, and \$10 for annual renewal. (Acts 1921, p. 430; Burns' 9530a-9530c).

⁶⁶**Auto Theft Fees.** Before obtaining a certificate of registration of an automobile, every applicant must obtain a certificate showing that he is the owner of the automobile which he is seeking to register. The charge for the original certificate is 50 cents and need not be renewed so long as the ownership of the car does not change. A fee of 50 cents is charged for transfers; 50 cents for replacing lost or stolen certificates and \$1 for the right to stamp special engine numbers. (Acts 1921, p. 821; Burns' 10476j1).

Automobile Registration Fees. The fees charged for the annual registration of automobiles are as follows:

<i>Passenger Cars</i>		<i>Trucks</i>		<i>Trailers</i>	
Less than 25 H.P.	\$5	Less than 1 ton.	\$6	Less than 1 ton.	\$3
25 to 40 H.P.	8	1 to 2 tons.	15	1 to 2 tons.	6
40 to 50 H.P.	20	2 to 3½ tons.	25	2 to 5 tons.	10
50 H.P. or more.	30	3½ to 5 tons.	50	5 to 7½ tons.	20
Manufacturers' and dealers' Duplicates.	25	5 to 7½ tons.	75		
Electricity.	1				
Motorcycles.	5				
Chauffeurs' license.	2				

(Acts 1921, p. 579; Burns' 10469).

Unclaimed Fees (Local Courts.) All fees accruing to any person in the office of the clerk of the circuit court and unclaimed for a period of two years are paid to the state. (Acts 1891, p. 295; Burns' 9419).

Show Licenses. The following fees are charged for shows and are payable into the state treasury for the use of the School Fund: Caravans and concerts, \$1 for an exhibition; carnivals, \$5 per day; circuses, \$5 per day if less than 10 cars, \$15 if 10 to 20 cars, and \$25 if 20 or more cars; wagon shows, \$1 per day; theatres and moving picture shows, \$5 per year. (Acts 1917, p. 134; Burns' 8234b).

Railroad Liquor Licenses. Under the liquor laws of 1907, every railroad operating a passenger train carrying a dining or buffet car was obliged to obtain a license and pay a fee of \$1,000. (Burns' 8356).

Coal Dealers' Licenses. For the purpose of regulating the supply and distribution of coal during the period subsequent to the close of the World War, a special Coal Commission was created and a license fee of \$25 for each mining company, \$10 for each wholesale coal dealer and \$5 for each retail dealer was charged. The act expired by its own limitation on March 31, 1921. (Acts 1920, p. 143).

TABLE V. PROPERTY AND POLL TAXES—COMPARATIVE TABLE, 1913-1923

(a) PROPERTY TAXES

FUND	1913	1914	1915	1916	1917	1918	1919	1920	1921	1922	1923
1. General Fund.....	\$1,690,301 07	\$1,526,377 91	\$1,323,267 99	\$1,348,379 41	\$1,398,983 21	\$1,090,871 47	\$850,696 15	\$999,493 95	\$818,032 19	\$529,342 53	\$769,574 00
2. Sinking Fund.....	283,851 65	286,963 35	291,565 39	301,894 96	308,359 80	148,390 04	1,176 58				
3. Benevolent Institutions.....	958,680 98	1,490,571 71	1,915,493 87	2,003,516 43	2,049,727 65	2,096,645 54	2,194,113 28	2,243,648 24	2,814,817 70	3,391,106 67	3,800,208 67
4. Common Schools.....	2,556,817 98	2,591,597 86	2,628,778 41	2,728,825 47	2,789,171 33	2,841,091 30	2,986,608 50	3,026,180 78	3,087,898 94	3,602,209 73	3,821,948 25
5. Educational Institutions.....	520,339 53	982,756 33	1,343,352 24	1,402,211 63	1,435,499 25	1,467,908 46	1,535,840 68	1,591,873 42	1,590,633 01	2,231,748 26	2,721,879 79
6. Vocational Education.....		100,960 19	194,097 00	201,027 73	205,869 59	154,833 16	110,402 29	113,921 74	113,805 88	200,890 36	272,717 28
7. State Highways.....								1,178,341 46	2,213,184 30	2,050,024 64	1,717,735 89
8. Teachers' Pensions.....										57,774 36	188,802 49
9. Horticultural Experiment Station.....										115,550 15	217,618 54
10. War Memorial.....										341,642 96	326,778 01
Total.....	\$6,009,991 21	\$6,979,227 35	\$7,696,554 90	\$7,985,855 63	\$8,187,610 83	\$7,799,739 97	\$7,678,837 48	\$9,153,459 59	\$10,818,148 32	\$12,520,289 66	\$13,837,262 92

(b) POLL TAXES

1. General Fund.....	\$183,750 00	\$186,445 00	\$184,143 00	\$185,875 00	\$187,548 00	\$202,096 00	\$192,391 00	\$196,197 48	\$180,045 73	\$194,317 57	\$208,341 80
2. School Fund.....	183,750 00	186,445 00	184,143 00	185,875 00	187,548 00	202,097 00	192,391 00	196,197 48	180,045 73	194,316 00	208,341 80
Total.....	\$367,500 00	\$372,890 00	\$368,286 00	\$371,750 00	\$375,095 00	\$404,193 00	\$384,782 00	\$392,394 96	\$360,091 46	\$388,633 57	\$416,683 60
Grand Total Taxes.....	\$6,377,491 21	\$7,352,117 35	\$8,064,840 90	\$8,357,005 63	\$8,562,705 83	\$8,203,932 97	\$8,063,619 48	\$9,545,854 15	\$11,178,239 78	\$12,908,923 23	\$14,253,946 52

TABLE VI. TAX LEVIES, 1911-1922

Fund	1911	1912	1913	1914	1915	1916	1917	1918	1919	1920	1921	1922
1. General Fund.....	9	9	7	7	7	7	4	4	2	1	1	2
2. Sinking Fund.....	1 $\frac{1}{2}$	1 $\frac{1}{2}$	1 $\frac{1}{2}$	1 $\frac{1}{2}$	1 $\frac{1}{2}$	1 $\frac{1}{2}$	10	10	3 $\frac{3}{10}$	5 $\frac{9}{10}$	6	8
3. Benevolent Institutions.....	5	5	10	13 $\frac{3}{5}$	10	10	13 $\frac{3}{5}$	13 $\frac{3}{5}$	5 $\frac{1}{5}$	5 $\frac{2}{5}$	7	7
4. Common Schools.....	13 $\frac{3}{5}$	13 $\frac{3}{5}$	13 $\frac{3}{5}$	13 $\frac{3}{5}$	13 $\frac{3}{5}$	13 $\frac{3}{5}$	7	7	2 $\frac{4}{5}$	2 $\frac{4}{5}$	5	5
5. Educational Institution.....	23 $\frac{1}{4}$	28 $\frac{1}{4}$	1	1	1	1	1 $\frac{1}{2}$	1 $\frac{1}{2}$	1 $\frac{1}{5}$	3 $\frac{1}{5}$	3 $\frac{1}{5}$	3
6. Vocational Education.....									3 $\frac{9}{10}$	3 $\frac{9}{10}$	1 $\frac{1}{2}$	1 $\frac{1}{2}$
7. State Highways.....											1 $\frac{1}{5}$	1 $\frac{1}{5}$
8. Teachers' Pensions.....											2 $\frac{1}{5}$	2 $\frac{1}{5}$
9. Agricultural Experiment Station.....											3 $\frac{1}{5}$	3 $\frac{1}{5}$
10. War Memorial.....												
Total.....	31 $\frac{85}{100}$	31 $\frac{85}{100}$	40 $\frac{1}{10}$	40 $\frac{1}{10}$	40 $\frac{1}{10}$	40 $\frac{1}{10}$	35 $\frac{1}{10}$	35 $\frac{1}{10}$	18	20	24	27

TABLE VII. ASSESSED VALUATION AND NUMBER OF POLLS, 1913-1922

Year	Net Assessed Valuation	Number of Polls	Total Tax Rate	Poll Tax
1913.....	1,898,207,235	459,375	40 $\frac{1}{10}$	1.00
1914.....	1,939,876,165	458,162	40 $\frac{1}{10}$	1.00
1915.....	1,967,434,189	460,359	40 $\frac{1}{10}$	1.00
1916.....	2,051,279,310	464,688	40 $\frac{1}{10}$	1.00
1917.....	2,000,420,218	468,869	35 $\frac{1}{10}$	1.00
1918.....	2,124,951,446	469,992	35 $\frac{1}{10}$	1.00
1919.....	5,701,888,589	444,321	18	1.00
1920.....	5,749,258,800	443,251	20	1.00
1921.....	5,838,717,040	470,414	24	1.00
1922.....	5,701,888,589	488,465	27	1.00

TABLE VIII. FEDERAL AID

NATURE OF GRANT	1913	1914	1915	1916	1917	1918	1919	1920	1921	1922	1923
1. Purdue University.....	\$50,000 00	\$55,000 00	\$55,000 00	\$50,000 00	\$50,000 00	\$50,000 00	\$50,000 00	\$50,000 00		\$50,000 00	\$50,000 00
2. Soldiers' Home.....	31,725 00	32,900 00	33,683 78	31,816 22	29,425 00	31,025 00	21,725 00	22,495 55		20,580 00	19,740 00
3. Vocational Education.....						44,034 97	55,639 16	69,867 19		111,366 62	125,288 37
4. Venereal Diseases.....							2,068 07			1,559 29	4,677 90
5. State Highways.....								484,999 06		821,912 91	1,834,769 09
6. Infancy and Maternity.....										20,700 00	12,499 09
7. Industrial Rehabilitation.....										6,258 70	7,935 18
Total.....	\$81,725 00	\$87,900 00	\$88,683 78	\$81,816 22	\$79,425 00	\$125,059 97	\$129,452 23	\$627,361 81		\$1,032,377 52	\$2,054,909 63

NOTES ON RECEIPTS

These Notes refer to "Table III" under the Analyses for each year and to "Table I" of the "Consolidated Tables"

¹ *Taxes on Property.* The taxes collected by the state during any fiscal year consist of the November installment of the taxes charged two years previously, and the May installment of taxes charged one year previously. This is due to the fact that the state fiscal year begins on October 1 and ends on September 30, whereas the tax year corresponds to the calendar year. Accordingly, the taxes collected by the state during any fiscal year are based on two separate valuations and two separate tax levies.

² *Poll Taxes.* Poll taxes are levied for the use of the General Fund and the Common Schools. The General Fund Poll Tax is fixed by Section 1, p. 311, Acts 1917, which, in addition to the levy on property, fixes a tax of 50 cents on each taxable poll, to be paid into the General Fund of the state treasury. The Common School Poll Tax was fixed by Section 1, p. 505, Acts 1907, which, in addition to the levy on property, fixed a tax of 50 cents on each taxable poll, to be paid into the Common School Revenue Fund. This tax was re-imposed by Section 1, Acts 1921, p. 539.

³ *Insurance Taxes:* (1) *Regular.* Every insurance company not organized under the laws of Indiana pays a tax of \$3 on every \$100 received in the state as insurance premiums, less losses actually paid in the state. Payments are made to the Insurance Commissioner in January and July of each year, and the funds so received are covered into the General Fund. (Sec. 82, p. 235, Acts 1919; Burns' 10139e3)

(2) *Fire Marshal Taxes.* Every fire insurance company transacting business in the state pays a tax of one-half of one per cent of the gross premiums received by such company on fire risks written in the state, less return premiums and considerations received from re-insurances. Payments are made on June 30 and December 31 of each year. The taxes so paid constitute a fund known as the Fire Marshal Fund which is used for the support and maintenance of the fire marshal's office. (Sec. 5, p. 429, Acts 1917, Burns' 7441r)

⁴ *Transportation Taxes.* Companies operating oil cars, refrigerator cars, stock cars, and freight cars under contract with a railroad company pay a tax of 1 per cent on the property of such companies used in the state, less real estate assessed locally. Payments are made annually, in November, and are credited to the General Fund. (Sec. 97, Acts 1919, p. 250; Burns' 10139t3)

⁵ *Vessel Tonnage Taxes.* Navigation companies pay 3 cents per net ton of the registered tonnage of all vessels, barges, boats, or other watercraft owned by such company. Payment is made on or before July 1 of each year and accrues to the General Fund. (Sec. 126-133, p. 267, Acts 1919; Burns' 10139y4)

⁶ *Dog Taxes—Hydrophobia Fund.* Dog taxes are collected by the several township assessors annually at the time of assessing real and personal property. The rate of taxation is as follows: \$3 for each

male dog or spayed female dog; \$5 for each unspayed female dog; and \$5 for each additional male dog or spayed female dog. Within 5 days after completing his assessment, the assessor pays all dog taxes collected by him to the trustee of the township, and the money so paid is known as the dog fund of the township. It is used to pay damages sustained by the owners of sheep, cattle, horses, swine, fowls, or other live stock killed, maimed, or damaged by dogs. All money in the township dog fund in excess of \$100 on the first Monday of March annually is paid to the county treasurer and constitutes the county dog fund. If the dog fund of any township is exhausted, a sufficient amount of money is transferred from the county dog fund to the township, the fund of which is exhausted to pay for the damages to live stock incurred therein. Of the surplus left in the county dog fund, 5 per cent is paid to the state auditor on April 1 of each year, and constitutes the state hydrophobia fund, which is used in the treatment of cases of hydrophobia. All funds in excess of \$3,000 in the state hydrophobia fund at the end of the fiscal year are transferred to the school fund. (Sec. 46-56, p. 218, Acts 1919; Burns' 10139u1-10139d2. Acts 1911, p. 161; Burns' 7604a and 10139e2)

Inheritance Taxes. The Inheritance Tax is levied on all estates which are transmitted by will or otherwise at a prescribed rate, after allowing exemptions on which no tax is paid. The following table shows the exemptions and the rates paid by the legatees:

<i>Relationship</i>	<i>Exemption</i>	<i>Per Cent on Excess above Exemption to \$25,000</i>	<i>Per Cent on Excess of \$25,000 to \$50,000</i>	<i>Per Cent on Excess of \$50,000 to \$300,000</i>	<i>Per Cent on Excess of \$300,000</i>
Wife.....	\$15,000				
Husband.....	2,000				
Child under 18.....	5,000				
Other Lineal Issue.....	2,000	1	2	3	4
Lineal Ancestor.....	2,000				
Adopted Child.....	2,000				
Lineal Issue of Same.....	2,000				
Brother.....	500				
Sister.....	500				
Descendant of Same.....	500	2	4	6	8
Son-in-Law.....	500				
Daughter-in-Law.....	500				
Uncle.....	250				
Aunt.....	250	3	6	9	12
Descendant of Same.....	250				
Great-Uncle.....	150				
Great-Aunt.....	150	4	8	12	16
Descendant of Same.....	150				
All Others.....	100	5	10	15	20

(Acts 1913, p. 79, as amended by Acts 1921, p. 854; Burns' 10143a-b)

⁸ *Gasoline Tax.* The Gasoline Tax was established in 1923 and consists of a tax of 2 cents per gallon on all gasoline used in propelling motor vehicles over the highways of the state. (Acts 1923, p. 532)

⁹ *Coal Tonnage Taxes.* For the purpose of regulating the supply and distribution of coal during the period subsequent to the close of the World War, a special Coal Commission was created and a tax of one cent per ton was imposed on all coal mined in the state. The act expired by its own limitation on March 31, 1921. (Acts 1920, p. 143)

¹⁰ *Depository Interest.* All funds which are paid into the state treasury are deposited for safe-keeping in banks or trust companies, selected biennially by the State Board of Finance, consisting of the governor, the auditor, and treasurer of state, and are known as state depositories. The interest rates on deposits, as fixed by law, are as follows: 2 per cent on daily balances; 2½ per cent on semi-annual time deposits; and 3 per cent on annual time deposits. All depository interest accruing on any of the state funds is covered into the General Fund except the interest accruing on funds belonging to Indiana and Purdue Universities and the State Normal School. (Acts 1907, p. 391, as amended by Acts 1909, p. 437; Burns' 7536); interest accruing on the War Memorial Fund (Acts 1920, Sec. 15, p. 187; Burns' 100960); the Auto Theft Fund (Acts 1921, Sec. 5, p. 825; Burns' 10476n1); and interest accruing on the Road Fund and the Highway Fund (Acts 1919, p. 136, Sec. 35; Burns' 7671n2), which is credited to the several funds respectively on which the interest has accrued.

¹¹ *Interest on Invested Funds: (1) Teachers' Retirement Funds.* The State Teachers' Retirement Board is authorized to invest the funds which may come into its possession in approved securities. The interest which accrues on the funds so invested is available for the use of the board, and constitutes a part of the State Teachers' Retirement Fund. (Acts 1921, p. 751; Burns' 6555b2)

(2) *Permanent Endowment Fund.* The Permanent Endowment Fund of Indiana University was derived from the sale of lands originally given to the state by the federal government for educational purposes. This fund is distributed to the several counties of the state and is lent in the same manner as the common school fund. The interest on this fund at 6 per cent is paid to Indiana University for maintenance and operating expenses. (1 R.S. 1852, p. 504; Acts 1897, p. 117; Burns' 6770-6773) In 1922, this fund amounted to \$764,528.67.

(3) *Common School Fund.* The Common School Fund consists of the surplus revenue fund, the saline fund, the bank tax fund, the fund derived from the sale of county seminaries and seminary property, fines assessed for breaches of the penal laws, forfeitures, escheated estates, lands granted to the state, the proceeds of the sale of the swamp lands, the funds arising from Section 114 of the charter of the state bank of Indiana, show licenses, and the excess of the hydrophobia fund, and the collections of the board of engineers. This fund is lent by the counties at 6 per cent, and the interest accruing thereon is used for the maintenance of common schools. (Acts 1865, p. 3; Acts 1911, p. 161; Burns' 183-187; Acts 1921, Sec. 7, p. 432; Burns' 9530g; Acts 1917, p. 134;

Burns' 8234a-b) In 1923, the Common School Fund amounted to \$11,461,605.66.

(4) *Highway Commission—Interest on Bonds.* The Highway Commission has authority to build state roads thru cities and towns, and if the street costs more than an equal length of road, the city or town pays the excess. (Acts 1919, p. 131, Sec. 22; Burns' 7671e2) The interest accruing to the Commission is interest on street bonds given to the Commission by a city thru which a road is improved.

¹² *Earnings of State Institutions and Property:* (1) *Rent of State Lands.* The auditor of state is authorized to rent any of the state lands until such lands are disposed of. (Acts 1883, p. 170, Sec. 8; Burns' 8138-8140)

(2) *State Parks.* The income from the state parks, derived largely from admission fees and concessions, is collected by virtue of regulations prescribed by the Department of Conservation.

(3) *Soldiers' Monument.* The income from the Soldiers' Monument is from admissions and sales, regulated by the board having charge. (Acts 1893, p. 310)

(4) *Industrial Aid for Blind.* The Board of Industrial Aid for the Blind is authorized to assist blind people by establishing workshops and affording them employment in their own homes. The receipts and earnings accruing to the board are derived from the operation of industrial schools and workshops and from the sale of products made under the supervision of the board. (Acts 1915, p. 118; Burns' 10071)

(5) *Indiana University—Waterman Rentals.* On May 12, 1915, Dr. L. D. Waterman gave to Indiana University deeds for property valued at \$100,000. The rental on this property accrues to the University.

(6) *Highway Commission—Rent and Repair of Trucks.* The Highway Commission has a large number of trucks, taken over from the federal government, which are not in immediate use. These trucks are rented to the other state departments and institutions and kept in repair by the Highway Commission, for which the commission receives rent for the use and compensation for the cost of repairs.

(7) *Benevolent Institutions.* The state maintains 19 institutions in which the insane, feeble-minded, epileptic, soldiers' orphans, soldiers, deaf, blind, tubercular patients, criminals, and misdemeanants are cared for. Each of these institutions earns a certain amount of money each year which is paid into the General Fund of the state treasury. These receipts are derived from the sale of produce from the farms or shops, sale of property, and the collections from private patients. (Acts 1899, p. 187; Burns' 3456; as amended by Acts 1901, p. 37, Burns' 3457)

¹³ *Sale of Property:* (1) *Military Supplies.* The adjutant-general has authority to sell any property which is of no further use to the national guard. (Acts 1909, p. 181, Burns' 8564a-b)

(2) *Court Reports.* The law provides a method of distributing the reports of the supreme and appellate courts among libraries and public officials, and requires that all copies not so distributed shall be sold by the secretary of state at a price to be fixed by the state printing board, not less than the cost of publication. Money received from the sale of

court reports is added to the General Fund. (Acts 1917, p. 383; Burns' 9323)

(3) *Acts of Legislature.* The law provides a method of distributing the acts of the legislature and provides that the copies remaining after the distribution is made may be sold at a price to be fixed by the secretary of state. The price has been fixed at 75 cents, and all money received is added to the General Fund. (Acts 1897, p. 111, Sec. 6; Burns' 9203)

(4) *Conservation Department—Property.* The sales by the Conservation Department consist of property no longer useful for the department.

Confiscated Fur. The law prohibiting the trapping of fur-bearing animals authorizes the Conservation Department to sell any hide or fur which they may seize and add the proceeds thereby obtained to the Fish and Game Protective and Propagation Fund. (Acts 1921, p. 624; Burns' 2511c)

(5) *Historical Commission—Books.* The law provides for the distribution of all books, pamphlets, and documents published by the Historical Commission and authorizes the commission to sell the excess above the prescribed distribution and add the proceeds so received to the funds available for the use of the commission. (Acts 1921, p. 478; Burns' 6870c)

(6) *Teachers' Pension Board—Matured Securities.* The State Teachers' Retirement Board is authorized to invest the funds which may come into its possession in approved securities. When these securities mature and are disposed of, an exchange of the security for cash takes place and is here treated as a receipt. (Acts 1921, p. 751; Burns' 655512)

(7) *State Lands—(1) Reclamation.* Owners of lands bordering on Lake Michigan have authority to fill in and reclaim submerged lands adjacent thereto, and by paying a fee of \$25 per acre, the state issues a patent therefor. (Acts 1907, p. 126; Acts 1915, p. 688; Burns' 8185-8187)

(2) *Sale.* The governor, auditor, and treasurer constitute a committee with authority to sell, at such price as may be deemed equitable, any lands belonging to the state. (Acts 1889, p. 307; Acts 1901, p. 116; Acts 1923, p. 173; Burns' 8135)

(8) *Highway Commission.* The receipts to the Highway Commission are from the sale of property no longer of use to the commission, and refunds on cement sacks which were turned back to the cement companies after disposing of the cement.

¹⁴*Federal Aid—(1) Venereal Diseases.* Federal aid for the suppression of venereal disease has been granted since the War. There is no general law, either state or federal, all aid being carried in the appropriation acts.

(2) *Infancy and Maternity.* Under the infancy and maternity act of 1921, the federal government coöperates with the several states in the promotion of the hygiene of maternity and infancy and contributes a prescribed amount to each state, but not in excess of the state contribution. (Act Nov. 23, 1921, Ch. 135, Sec. 1, 42 Stat.) The state accepted

the provisions of the federal act by an act approved March 3, 1923. (Acts 1923, p. 175)

(3) *Purdue University*. By the act of July 2, 1862, the federal government extended financial aid to the agricultural colleges of the country. The annual allowance was increased from year to year until 1907 when the amount was fixed at \$50,000.00. (Act of July 2, 1862, Ch. 130, Sec. 1, 12 Stat. 503; Act March 4, 1907, Ch. 2907, 34 Stat. 1281)

(4) *Vocational Education*. The federal act providing for the co-operation of the states and the federal government in the promotion of vocational education and contributions by the federal government to the state for that purpose was passed in 1917 (Act February 23, 1917, Ch. 114, Sec. 1, 39 Stat. 929), and was accepted by the state by the act of May 31, 1917. (Acts 1917, p. 344; Burns' 6641r)

(5) *Industrial Rehabilitation*. By the act of June 5, 1920, the federal government provided for coöperation with the several states in the rehabilitation of persons disabled in industry and their return to civil employment. Under that act, the federal government grants financial aid to each state which accepts the act. (Act June 2, 1920, Ch. 219, Sec. 2) The state accepted this act in 1921. (Act 1921, p. 547; Burns' 6641v)

(6) *State Highways*. The law extending federal aid in the construction of roads was passed in 1916 (Act July 11, 1916, Ch. 241, Sec. 1, 39 Stat. 355), and was accepted by the state in 1917 (Acts 1917, p. 253; Burns' 7671r2).

(7) *Soldiers' Home*. By the act of 1888, the federal government made an annual appropriation of \$100 per year for every disabled soldier or sailor admitted to any state soldiers' home. (Act August 27, 1888, Ch. 914, Sec. 1, 25 Stat. 450) This amount is now \$120 per year. (Acts August 27, 1920, Ch. 56)

(8) *Insane Soldiers*. The federal government is authorized to contract with any state for the care of persons under the jurisdiction of the United States in state insane hospitals. (Act June 23, 1874, Ch. 465, Sec. 2, 18 Stat. 251) During and after the War, military patients were cared for in state hospitals. (Act March 3, 1919, Ch. 98, Sec. 5)

¹⁵ *County Aid*: (1) *State Highways*. Contributions may be made by counties to the State Highway Commission for the construction of state highways in such counties.

(2) *Tubercular Patients*. The cost of the treatment of indigent tubercular patients at \$5 per week is paid by the county in which the person resides. (Acts 1907, p. 198, Sec. 14; Burns' 3582)

(3) *Care of Insane*. Clothing for indigent insane persons is furnished at the expense of the county from which they come. If the clothing is furnished by the hospital, the amount due is afterwards collected from the county. (Acts 1881, Special Sess., p. 546, Sec. 15; Acts 1921, p. 841; 1 R.S. 1852, p. 322; Burns' 3429-3430; 3708-3709)

(4) *Care of Epileptics*. Clothing for indigent epileptics is furnished by the state and the state is then reimbursed by the county. (Acts 1905, p. 483, Sec. 17; Burns' 3563)

(5) *Care of Misdemeanants*. One-half of the estimated cost of support of inmates in the Girls' School and Boys' School is paid by the

counties from which the inmates are committed. (Acts 1869, Spec., p. 61; Acts 1883, p. 19; Burns' 9973-9974, 10019)

(6) *Care of Deaf*. Clothing and transportation of indigent children are paid by the state and the state is reimbursed by the counties. (Acts 1865, p. 124; Burns' 3508)

¹⁶ *City Aid—Highway Construction*. The highway commission has authority to construct highways thru cities. When this is done, if the city desires to spend more on an equal length of the street than is spent outside of the city, the excess is paid by the state and the state is later reimbursed by the city. (Acts 1919, p. 119, Sec. 22; Burns' 7671e2)

¹⁷ *Fines*—(1) *State Library, Books*. Payment for books lost by borrowers.

(2) *Fish and Game Fines*. In cases of conviction or pleas of guilty for violation of any of the fish and game laws of the state, a fee of \$5 is taxed in addition to the fine prescribed in the criminal law. (Acts 1913, p. 368; Burns' 2553a)

¹⁸ *Premiums on Teachers' Insurance*. This item consists of the premiums paid by teachers who carry insurance under the state teachers' retirement law. (Acts 1915, p. 658; Acts 1921, p. 751; Burns' 6555z1)

¹⁹ *Unclaimed Estates*. Estates of persons unclaimed for want of heirs escheat to the state. (Acts 1881, Spec., p. 423; Burns' 2939)



INDIANA UNIVERSITY STUDIES



Study No. 64

THE FISHES OF THE EASTERN SLOPE OF THE
ANDES. I. THE FISHES OF THE RIO BENI BASIN,
BOLIVIA, COLLECTED BY THE MULFORD EXPEDI-
TION. By NATHAN EVERETT PEARSON, A.M., Assistant in
Zoölogy, Indiana University.

The INDIANA UNIVERSITY STUDIES are intended to furnish a means for publishing some of the contributions to knowledge made by instructors and advanced students of the University. The STUDIES are continuously numbered; each number is paged independently.

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The present study continues the discussion of the distribution of the fresh-water fishes of western South America begun in Study No. 45 and continued in Study No. 46 and No. 47. Other articles on the same subject are: "The Fish Fauna of the Cordillera of Bogota" (Journal Washington Academy of Sciences X, pp. 460-468, October 4, 1920); "The Origin and Distribution of the Genera of the Fishes of South America west of the Maracaibo, Orinoco, Amazon, and Titicaca Basins" (Proc. Am. Philos. Soc. LX, 1921); "The Nature and Origin of the Fishes of the Pacific Slope of Ecuador, Peru, and Chili" (Proc. Am. Philos. Soc., LX, 1921); "The Fishes of the Pacific Slope of South America and the Bearing of Their Distribution on the History of the Development of the Topography of Peru, Ecuador, and Western Colombia" (Am. Nat., LVII, 1923).

An account of the fishes of Western South America, Part I, has been published in the Memoirs of the Carnegie Museum, IX, 1922, and Part II is in press.

I. THE FISHES OF THE RIO BENI BASIN, BOLIVIA, COLLECTED BY THE MULFORD EXPEDITION¹

By NATHAN EVERETT PEARSON, Assistant in Zoölogy,
Indiana University

As a part of the general plan for the study of the fishes of the eastern slope of the Andes the author was enabled to join the "Mulford Expedition"² to Bolivia. The field expenses were paid by the Mulford Expedition. The expenses to La Paz, Bolivia, and from Manaos, Brazil, home were provided by grants from the University of Michigan, the Bache Fund of the National Academy of Sciences,³ and Indiana University. The equipment was provided by Indiana University.

I sailed from New Orleans on May 25, one week before the rest of the Mulford Expedition. The extra time was spent collecting in the lower Tambo River in southwestern Peru, one of the few rivers on the Pacific slope of South America not previously examined by members of the expeditions of Indiana University to western South America.⁴

Landing at Mollendo, I went by rail to Ensenada and from there to Chucarapi by mule. Chucarapi is about twenty miles from the coast. The valley here is about three-quarters of a mile wide. On each side of the valley the foothills rise about three hundred feet. The river is swift and narrow but cut-off streams and irrigation ditches offered fishing opportunities. Altho strenuous efforts were made, only two species

¹Contribution from Zoölogical Laboratory of Indiana University, No. 203.

²In order to further the search for medicinal plants in South America, the H. K. Mulford Drug Company turned over to Dr. H. H. Rusby, dean of the College of Pharmacy of New York City, Columbia University, a sum of money to be used for such work as he saw fit. Dr. Rusby was well acquainted with neotropical life in general. He invited a few other men to accompany the expedition and work in their particular fields. During the winter 1920-21 I was selected to cover fishes and batrachians.

³Grant No. 226 from the Bache Fund of the National Academy of Sciences to C. H. Eigenmann. The present paper is a report on that grant.

⁴For accounts of expeditions to Panama, Colombia, Ecuador, Peru, and Chili see "The Fresh Water Fishes of Northwestern South America, including Colombia, Panama, and the Pacific slopes of Ecuador and Peru," etc., Mem. Carnegie Mus., IX, Oct. 1922, and "The Freshwater Fishes of Chili," Mem. Nat. Acad. Sci., 1923.

were found: *Mugil rammelsbergi* and *Basilichthys semotilus*. Both species had been reported by Steindachner.

On the way to Puno on Lake Titicaca a stop was made at Sumbay, altitude about 13,500 feet. A tributary of the river Chili flows here in a very narrow, rock-lined gorge. An attempt to poison the river gave no results. On July 1, I joined the Mulford Expedition in La Paz.



1. Rapids of the Rio Bopi below Espia

Descending hurriedly the eastern slope of the Andes by way of Eucalyptus, Quime, Suri, and Cañamina, the first fishing was done at Espia, altitude 3,080 feet. Espia, a place in name only, is at the junction of the La Paz and Miguilla rivers to form the Rio Bopi.⁵ With great difficulty balsa rafts can be brought up thru the rapids to this point during the dry season, June to October. High and turbulent waters in the rainy season prevent balsa navigation.

Eight species of fishes were taken at Espia. Of these three

⁵ Markham, Proc. Royal Geog. Soc., No. VI, June, 1883, published a map of this region from the original surveys of Dr. E. Heath. Another map is now going thru the press for the American Geographical Society.

were new, one of them representing a new genus. The others are species widely distributed in the Andes at the altitude of Espia.

After a few days at Espia the expedition proceeded by balsas to Huachi, altitude 2,235 feet. Huachi overlooks the junction of the Bopi and Cochabamba rivers which here form the Beni. The two rivers have cut a valley about three miles wide. This valley offers a variety of habitats, but no species peculiar to the lowlands were found. In this locality a month was spent collecting up and down rivers, in side streams, cut-off streams, pools, and in the main river.



2. Upper Beni, below Huachi

From Huachi the expedition continued to Rurrenabaque. Rurrenabaque is located at the mouth of a cañon cut thru the last ridge of the Andean foothills. Here the country opens out into the Amazonian lowlands. Until logs obstructed the river launches came to this point. Now they are met by balsas a league below.

Two side trips, each lasting a month, were made from here. The first (October 15 to November 15) went by means of ox carts to Reyes and Lake Rogoagua. This region is pampa and contains many lagoons and swamps which offered excellent collecting grounds. Lake Rogoagua (muddy water) is all that the name implies. It is shallow, and the least wind

stirs it to the bottom. In contrast to this the surrounding smaller lakes and lagoons are deep and the water straw-colored. The lake contains few species, but the nearby lagoons contain many. The fishes taken were swamp inhabiting forms typical to the Amazonian lowlands.

The second side-trip was made by means of Indian cargadores during December along the foothills of the Andes to Ixiamas and Tumupasa. This trip yielded several species common to clear rocky streams.

The rainy season which usually begins during October and is followed by a dry November held off until the first of January. Then three days of tropical downpour swelled the river until fishing was next to impossible. Stops made at Ivon and Cachuela Esperanza during February and March yielded few species. From Cachuela Esperanza the expedition returned to New York via Manaos and Para.

I wish to express my appreciation to Dr. H. H. Rusby for the privilege of accompanying the Mulford Expedition, and to Dr. C. H. Eigenmann, thru whom my appointment was made. I wish also to thank Dr. Eigenmann for his encouragement and assistance while preparing this manuscript.

Heretofore only a few species have been reported from the Beni basin. Perugia ("Ann. Mus. civ. storia nat. Genova, 1897, ser. 2a, Vol. XVIII") reported on the fishes collected by Professor Luigi Balzani in Bolivia. This collection numbering about 200 specimens contained representatives of 37 species, five of which were taken in the Mamoré and 32 in the Beni and tributaries. Haseman collected a few species at Villa Bella at the junction of the Beni and Mamoré rivers. They were collected at the beginning of the rainy season (October 5, 1909). They have not been fully determined. The other collections have been very small, sometimes a single specimen finding its way into some museum.

I collected about 6,500 specimens representing 155 species, of which 25 species, including four genera, were new. The first series of fishes is deposited in the collections of Indiana University. As far as possible duplicates are deposited in the Museum of the University of Michigan and in the National Museum. The first series of batrachians is deposited in the Museum of the University of Michigan.

In addition to the species I myself secured, the following species have been reported from the Beni basin (1) by Perugia (Ann. Mus. Civ. Stor. Nat. Genova, Ser. 2, VIII, 1897) :

Serrasalmo maculatus Kner. Rio Madidi.

Pimelodus altipinnis Steindachner. Rio Beni.

Opsodorus steindachneri (Perugia). Rio Beni.

Farlowella acis (Kner). Rio Beni.

(2) by Haseman (An Annotated Catalogue of the Cichlid Fishes Collected by the Expedition of the Carnegie Museum to Central South America, 1907-1910. Ann. Carnegie Mus., VII, Nos. 3-4, 1911) :

Crenicichla reticularis (Heckel). No. 2642, C.M., 9 mm. Beni at Villa Bella.

Crenicichla macrophthalma Heckel. No. 2708, C.M. Beni at Villa Bella.

Geophagus cupido Heckel. No. 2826 a-b, C.M., 7 and 9 cm. Beni at Villa Bella.

(3) by Eigenmann (The Serrasalminæ and Mylinæ. Ann. Carnegie Mus., IX, p. 269, 1915) :

Myleus pacu Humboldt. No. 5752 a, C.M., 1, 25 mm. Villa Bella.

(4) by Eigenmann (New Characins in the Collections of Carnegie Museum. Ann. Carnegie Mus., VIII, p. 174, 1911) :

Phenacogaster beni Eigenmann. No. 3229, C.M., 1, 48 mm. Villa Bella.

(5) by Eigenmann (New and Rare Species of South American Siluridæ in the Carnegie Museum. Ann. Carnegie Mus. IX, Nos. 3-4, p. 398, 1917) :

Cheirocerus eques Eigenmann. No. 7254 a-b, C.M., 68 and 117 mm. Villa Bella.

LIST OF LOCALITIES WHERE COLLECTIONS WERE MADE

1. Cañamina. On the Miguilla River. Five miles above Espia. Altitude 4,200 feet.
2. Espia. At the junction of the Miguilla and La Paz rivers. Altitude 3,080 feet.
3. Charquita River. About midway between Espia and Huachi.
4. Huachi. At the junction of the Bopi and Cochabamba rivers. Altitude 2,235 feet.
5. Rio Colorado. Tributary to the Bopi ten miles above Huachi.

6. Peña Colorado. Four miles below Huachi.
7. Rio Iniqui. Tributary to the Beni about midway between Huachi and Rurrenabaque.
8. Rurrenabaque. On the Beni. Altitude about 1,500 feet.
9. Reyes and lagoons near Reyes. Pampa town, twenty-four miles north and east of Rurrenabaque.
10. Lake Rogoagua and lagoons near the lake.
11. Tumupasa. Inland village thirty miles northwest of Rurrenabaque.
12. Ixiamas. Inland village sixty miles northwest of Rurrenabaque.
13. Ivon. Village on the Lower Beni. Altitude about 500 feet.
14. Cachuela Esperanza. The first falls of the Beni.

LIST OF FISHES COLLECTED BY THE MULFORD EXPEDITION IN BOLIVIA

ORDER NEMATOGNATHI.

Family ASPREDINIDÆ.

Bunocephalus bifidus Eigenmann MS.

15413, 2, 42 and 45 mm., Lagoons, Lake Rogoagua. Nov., 1921.

15414, 1, 31 mm., Lagoons, Lake Rogoagua. Nov., 1921.

No. 15414 is immature and probably belongs here. It was collected at the same time and place as the specimens 15413. This species is known only from the types from Yurimaguas, Peru.

Family SILURIDÆ.

Subfamily PIMELODINÆ.

Pteroglanis Eigenmann & Pearson, gen. nov.

Characterized by its long, wide pectorals, which give it the appearance of a flying fish.

Head broad, mouth very wide, origin of maxillary barbel some distance in front of the angle of the mouth; two pairs of mental barbels; outer mentals about 2 times the inner; a thin membrane from anus to anal and from anal to caudal; pectorals extending slightly beyond tip of the ventrals; caudal lobes very long.

Pteroglanis manni Eigenmann & Pearson, sp. nov. Plate I, fig. 1.

16001, 1, 21 mm. to base of caudal, Little Rio Negro, tributary to the Beni. Jan., 1921. Collector, W. M. Mann.

Of its capture Dr. Mann writes:

I saw the thing when I was in a canoe among the trees in an undated portion of the shore. It was resting an inch or so below the surface with the pectoral fins outstretched so that it looked as much like something else as it did like a fish. I grabbed at it to see what it was and it sank quickly, but floated upward again after a moment or two, when I got it by slipping a clam shell, which I had in the boat, beneath it and lifting it out.

Having only one specimen and not wishing to mutilate it any more than necessary we have been unable to determine

its definite relationship. It probably belongs to the subfamily Pimelodinae and seems more closely related to the genus *Pseudopimelodus* with which it agrees in having a broad head and a relatively short adipose.

D. I. 6; A. 13?; width of the head equal to its length less the opercle; mouth terminal; snout equals the interorbital; center of the eye a little in advance of the center of the head; orbit without a free margin; gill-membrane broad, separate to below the angle of the mouth; nares remote, the anterior ones at the tip of the snout; teeth in bands, sharp, conical; maxillary barbel extending to the base of the ventrals; the outer pair of mental barbels extending to the base of the pectorals, inner mentals not quite to below the posterior margin of the eye; pectorals very wide and long, extending almost to the anal; ventrals about half the length of the head, their origin very slightly posterior to the base of the last dorsal ray; adipose fin moderately long, sharply demarked, continued forward as a thin membrane; origin of the dorsal about the third fifth of the body; dorsal spine pungent, short and feeble, not $\frac{1}{3}$ the length of the longest ray.

Interorbital 3 mm.; eye 1 mm., distance between snout and dorsal spine 9 mm.; distance from dorsal spine to caudal 13 mm.; distance between origin of ventrals and caudal 11 mm.; middle caudal rays 3 mm.; caudal lobes 10 mm.; adipose 2 mm. long; highest dorsal ray 4 mm.; pectoral fin 7.5 mm.

Anal, middle of caudal and opercular margin hyaline; otherwise black.

***Pseudopimelodus zungaro* (Humboldt).**

17036, 5, 112-160 mm., Huachi and Popoi rivers, Upper Beni. Sept., 1921.

17037, 10, 112-228 mm., Rio Colorado, Lower Bopi. Sept., 1921.

The above specimens differ from specimens from Colombia by possessing weaker dorsal and pectoral spines and a slightly longer caudal peduncle.

***Cetopsorhamdia nasus* Eigenmann & Fisher.**

17270, 4, 78-120 mm., Popoi River, Upper Beni. Sept., 1921.

17271, 3, 56-78 mm., Tumupasa. Dec., 1921.

This species has hitherto been found in Western Colombia.

Rhamdia quelen (Quoy & Gaimard).

- 17045, 15, 92-135 mm., Tumupasa. Dec., 1921.
 17046, 18, 20-190 mm., Lake Rogoagua. Oct., 1921.
 17227, 4, 36-52 mm., Espia. July, 1921.

Rhamdia micayi Eigenmann MS.

- 17272, 6, 145-165 mm., Popoi River, Upper Beni. Sept., 1921.
 17273, 5, 72-150 mm., Rio Colorado, Lower Bopi. Sept., 1921.
 17274, 5, 85-165 mm., dried during shipment, Espia. July, 1921.

Nannorhamdia guttatus Pearson, sp. nov. Plate II, figs. 1 and 2.

- 17268, type and paratypes, the largest the type, 110, 52, and 45 mm.,
 Popoi River, Upper Beni. Sept., 1921.

Head 4 4/5; depth 6; D. 7; A. 12; width of head 1.4 in its length; eye 6 in the head, interocular 3.75, snout 2.4; upper part of eye, in the type, with a free orbital margin, the lower part without a free orbital margin; the paratypes are entirely without a free orbital margin; the fontanel extends to the base of the occipital process, which is covered by a thick skin; mouth subterminal, exposing a part of the band of premaxillary teeth; maxillary barbels extending to the base of the ventral in the type, in the smaller paratypes to the middle of the ventrals or slightly beyond; postmentals to the base of the pectorals in the type, to the end of the pectorals in the paratypes; distance of the dorsal from the snout 2.8 in the total length; first pectoral ray prolonged, the spine 2 times in the length of the head; the first ray of the ventrals shorter than the second; caudal deeply forked, the lobes of about equal length, 1½ times longer than the head; adipose fin 5 times in the total length.

Color dark brown; in life purplish; a large dark spot on the supraoccipital; a dark spot just behind the gill-opening; four dark spots on the back, not extending on the sides, the first spot 1/3 of the distance between the posterior part of the head and the dorsal, the second just in front of the dorsal, the third thru the posterior half of the dorsal, the fourth just anterior to half the distance between the dorsal and the adipose; in addition to these spots the young have three spots along the sides, one below the dorsal, one below the anterior part of the adipose, and one below the posterior part of the adipose; the lower caudal lobe darker than the upper; all the

other fins dark, the chromatophores collected along the rays, the membranes clear.

Very closely related to *N. rosæ* from Colombia from which it differs by possessing a shorter adipose, a higher dorsal, longer pectorals, longer barbels, and by a different arrangement of spots.

***Imparfinis bolivianus* Pearson, sp. nov.** Plate II, fig. 3.

17269, 2 cotypes, 54 and 66 mm., Huachi. Aug., 1921.

Very similar to *I. microps* in general appearance, but differs by having the origin of the ventrals below the origin of the dorsal and longer maxillary barbels.

Head 4.8 and 5; depth 7.25 and 8; D.7; A.13; width of the head 1.5 times in its length, its depth 2 and $2\frac{1}{3}$ times; eye 8 and 9 times in the head, interorbital 4 times, snout about 3; head depressed; the eyes superior in position, without a free orbital margin; lower jaw slightly projecting; maxillary band of teeth shorter than mandibular; no teeth on vomer or palatines; maxillary barbels extending to the end of the pectorals, postmentals to their origin; distance of the dorsal from the tip of the snout 2.2 and 2.4 in the total length; all rays of the dorsal except the last of about equal height; anal rounded, its origin slightly in advance of the origin of the adipose; caudal deeply forked, the lower lobe the longer, 1.2 times in the length of the head; adipose 4.25 and 4.5 times in the total length; origin of the ventrals under the origin of the dorsal; distance from the tip of the snout to the origin of the ventrals 2.4 times in the length.

Color brown, no markings.

***Rhamdella rusbyi* Pearson, sp. nov.** Plate II, fig. 4.

For Dr. H. H. Rusby, leader of the Mulford Expedition.

17275, type and paratypes, 13, 150-208 mm., Rio Colorado, Lower Bopi, Bolivia. Sept., 1921.

Head 4.5 to 4.75; depth 5.6 to 6.5; D.I.6; A. 12 to 14; width of head 1.25 to 1.3 in its length, eye 6.5 to 7, interorbital 4.5 to 5; snout 2.5 to 2.6; body elongate and slender; dorsal spine about 2 times in the head; pectoral spine slightly longer than the dorsal; the head flat, the entire surface covered with skin; the fontanel extending to the base of the occipital process, which extends $\frac{1}{3}$ of the distance to the dorsal spine;

the upper jaw extending slightly beyond the lower; no teeth on vomer or palatine; teeth of the upper jaw in a band of equal width thruout; the lower band narrower and tapering backward to a point; the greater part of the eye in the anterior part of the head; maxillary barbels falling short of the base of the ventrals or extending almost to their middle, the postmentals to the base of the pectorals; the distance from the tip of the snout to the origin of the dorsal 3 to $3 \frac{1}{5}$ times in the total length; anal fin slightly rounded; prolongation of the pectoral spine as long as the next ray; caudal deeply forked, the upper lobe considerably longer than the lower; adipose fin 3.5 to 3.8 times in the total length.

Color light to dark brown; a more or less distinct light longitudinal bar thru the middle of the dorsal; the other fins dark and unmarked.

Very closely related to *R. foina* (Müller & Troschel) but with much smaller eyes, narrower body, and slightly longer barbels.

Pimelodus clarias (Bloch).

17038, 9, 130-190 mm., Peña Colorado, Huachi. Sept., 1921.

17039, 8, 100-200 mm., Rurrenabaque. Oct., 1921.

17352, 10, 35-40 mm., Lake Rogoagua. Nov., 1921.

Pimelodella Eigenmann & Eigenmann.

Specimens from a given locality vary considerably in the nature of the serrations of the pectoral spine. Examination of a large series of specimens shows gradual gradations between accepted species.

Key to the Beni species of Pimelodella

- a. Adipose fin less than 3 in the length.
 - b. Pectoral spine without thorns along the posterior border; maxillary barbel reaching tip of anal.
 - 1. *buckleyi*.
 - bb. Pectoral spine with thorns along the posterior border.
 - c. Thorns along the posterior border of the pectoral spine long, the longest $\frac{1}{2}$ the width of the spine, none coalesced; maxillary barbel reaching base of anal.
 - 2. *gracilis*.
 - cc. Thorns along the posterior border short, the longest not more than $\frac{1}{4}$ the width of the spine; anterior spines coalesced; maxillary barbel reaching base of anal.
 - 3. *roccæ*.

aa. Adipose fin more than 3 in the length.

d. Dorsal spine in the males produced into a heavy filament; head 4.1 to 4.2; adipose 3.6 to 3.75; maxillary barbels reaching tip of ventrals or to base of anal.

4. *griffini*.

dd. Dorsal spine not produced into a heavy filament; head 4.2 to 4.7 usually 4.5 or more; adipose 4 to 4.2 in the length; maxillary barbels reaching base or tip of ventrals.

5. *laticeps australis*.

***Pimelodella buckleyi* (Boulenger).**

17087, 1, 95 mm., Ixiamas. Dec., 1921.

***Pimelodella gracilis* (C. & V.).**

17084, 12, 34-110 mm., Lake Rogoagua. Nov., 1921.

17085 and 17094, 10, 120-160 mm., Huachi. Aug., 1921.

17092, 13, 56-85 mm., Rurrenabaque. Oct., 1921.

17093, 17, 65-145 mm., Peña Colorado, Huachi. Sept., 1921.

17085 probably represent the true *P. gracilis*. 17092, 17093 and 17084 have a longer and weaker dorsal spine which is prolonged in a filament in some specimens. It is irregular and much weaker than that of *P. griffini* and seems close to Ribeiro's *P. taxnioptera*. 17084 have the upper caudal lobe only slightly prolonged.

***Pimelodella roccæ* Eigenmann MS.**

17088, 6, 115-125 mm., Pool, Lower Bopi. Sept., 1921.

17089, 13, 55-125 mm., Popoi River, Upper Beni. Sept., 1921.

17090, 12, 68-115 mm., Rio Colorado, Lower Bopi. Sept., 1921.

17091, 11, 68-140 mm., Huachi. Aug., 1921.

This species is described in a MS. account of the fishes of the Rio Urubamba.

A lateral band is present in some; in others it is indistinct. Those caught in forest pools were almost black. Those caught in open pools and in streams were light. The length of the maxillary barbels vary, the tips reaching from the pectoral region to the anal or slightly beyond. Usually however they extend to the anal or slightly beyond. The coalescence of the outer spines may be complete so that the edge is smooth, or there may be an incomplete coalescence with indentations. This together with the weak nature of the spines make the species run into *P. buckleyi*.

Pimelodella griffini Eigenmann.

17083, 14, 65-100 mm., Tumupasa. Dec., 1921.

Only the males have the filamentous dorsal ray.

Pimelodella laticeps australis Eigenmann.

17086, 13, 88-145 mm., Rio Colorado, Lower Bopi. Sept., 1921.

17095, 5, 92-110 mm., Popoi River, Upper Beni. Sept., 1921.

The above specimens agree with the description of the types. I had no specimens for comparison. All have the dorsal I.6.

Sorubim lima (Bloch & Schneider).

17043, 1, 310 mm., Rurrenabaque. Oct., 1921.

17044, 1, 350 mm., Lake Rogoagua. Oct., 1921.

Subfamily AUCHENIPTERINÆ.

Trachelyopterus coriaceus (C. & V.).

17034, 12, 112-140 mm., Reyes. Nov., 1921.

Trachycorystes galeatus (L.).

17035, 3, 212-230 mm., Lake Rogoagua. Oct., 1921.

Trachycorystes ceratophysus (Kner).

17276, 1, 132 mm., Reyes. Nov., 1921.

Auchenipterus nuchalis (Spix).

17042, 3, 190-238 mm., Peña Colorado, Huachi. Sept., 1921.

Family DORADIDÆ.

Platydoras costatus (Linnæus)

17041, 2, 202 and 225 mm., Lake Rogoagua. Oct., 1921.

Amblydoras hancockii (C. & V.).

17040, 17, 60-98 mm., Lagoons near Reyes. Oct., 1921.

Family ASTROBLEPIDÆ.

Astroblepus longiceps Pearson, sp. nov. Plate II, fig. 5.

17357, 13, type and paratypes, the largest the type, 24-56 mm., Rio Colorado, Lower Bopi. Sept., 1921.

15069, 42, 20-58 mm., Yanahuana River, Cerro de Pasco, Peru. Dec., 1918. Collector C. H. Eigenmann.

Head $3\frac{1}{3}$ to $3\frac{2}{3}$; D. I.6; A. I.6; interocular slightly less than the distance between the eye and the posterior nostril, 4 in the head; nasal flap triangular, moderate, not produced; barbel in the young extending almost to the gill opening, in the older not quite so long; pectoral spine slightly produced, extending to the second third of the ventral; origin of the ventrals under the first dorsal ray; ventrals extending $\frac{2}{3}$ or $\frac{3}{4}$ to the anal opening; anal opening about $\frac{7}{9}$ of the distance between the origin of the ventrals and the base of the anal; anal does not extend to the caudal, second and third rays more widely separated in the male; outer caudal rays produced; adipose fin long, low, weakly developed, without spine; dorsal spine $1\frac{1}{2}$ times in the head; dorsal spine slightly produced; distance from the dorsal to the tip of the snout $2\frac{1}{3}$ to $2\frac{1}{2}$ times in the length; outer series of premaxillary teeth more or less acute with 3 y-shaped bicuspid teeth.

Color light brown to dark brown, caudal with black spots, base of the caudal with a dark streak.

Family CETOPSIDÆ.

Cetopsis candiru (Spix).

17256, 1, 242 mm., Rurrenabaque. Sept., 1921.

Cetopsis plumbeus Steindachner.

17255, 10, 74-140 mm., Rio Colorado, Lower Bopi. Sept., 1921.

Family PYGIDIIDÆ.

Pygidium rivulatum (C. & V.).

17096, 34, 32-115 mm., Rio Colorado, Lower Bopi. Sept., 1921.

17097, 9, 35-72 mm., Popoi River, Upper Beni. Sept., 1921.

17098, 50, 10-78 mm., Tumupasa. Dec., 1921.

17099, 106, 24-86 mm., Rurrenabaque. Sept., 1921.

The above specimens differ from those from the Lake Titicaca basin and the western slope by having the barbels longer and the spots not running into vermiculations. The spots differ with the altitude. Those from the Rio Colorado have either large or small spots; in some they are placed in lateral lines in others they are irregular. Those from Rurrenabaque have the spots collected in two lateral lines with the spots more or less distinct. Those from Tumupasa have two lateral

bands replacing the spots. It would be difficult to divide these into varieties for in each group there are some which run into the other groups.

Pygidium barbouri Eigenmann.

17100, 31, 54-155 mm., Popoi River, Upper Beni. Sept., 1921.

17101, 34, 25-105 mm., Espia. Aug., 1921.

17102, 52, 30-120 mm., Rio Colorado, Lower Bopi. Sept., 1921.

Comparison of the smaller specimens with a cotype shows them to be the same. The cotype has a less deeply emarginate caudal than the figure shows (Eigenmann, "The Pygidiidæ." Mem. Carnegie Mus., VII. No. 5, page 303, fig. 9).

Head in a specimen of 54 mm. 5.2, in a specimen of 155 mm. 6.2; depth 6 to 7.2; D.13; A.10 to 11; eye less than 3 in the interocular, 8 to 9 in the head, slightly nearer the snout than the posterior part of the head; tail strongly compressed; head about 1.2 longer than wide; nasal barbels reaching to the posterior margin of the head or slightly beyond; the longer maxillary barbels extending somewhat beyond the origin of the pectorals; teeth conical; first pectoral ray prolonged, the ray and prolongation slightly greater than the head; dorsal subtruncate, none of its rays prolonged; the distance of the origin of the dorsal from the caudal 2.6 to 3 in the length; origin of the anal under the tenth or eleventh dorsal ray; caudal truncate; accessory caudal rays in some conspicuous in others not conspicuous; ventrals extending to anal, in the young slightly beyond. A dark median band which extends thru the caudal, in the larger specimens indistinct; a less distinct line above the median line; general color from light brown in young to dark brown in the old.

Pygidium eichorniarum (Ribeiro).

17103, 2, 45 and 50 mm., Lagoons, Lake Rogoagua. Nov., 1921.

Urinophilus erythrurus Eigenmann.

17104, 1, 75 mm., Rurrenabaque. Nov., 1921.

Tridens brevis Eigenmann & Eigenmann.

17277, 20, 22-26 mm., Lagoons, Lake Rogoagua, Bolivia. Nov., 1921.

Heretofore *T. brevis* has been known only from the type in the Museum of Comparative Zoölogy, Cambridge, Mass. It has not been found in a search for it recently.

Gravid females show these minute specimens to be mature.

Head 5.8 to 6; depth 4.5 to 5; D.8; A. 19 or 20; eye 2.8 to 3; head flat and broad, the portion in front of the preopercle almost semicircular in outline, its width equal to its depth; the mouth inferior; the eyes lateral in position, located midway between the tip of the snout and the back of the head; width of fontanel slightly more than $\frac{1}{3}$ of the width of the head, and its length almost twice its width, its area about $\frac{1}{4}$ the area of the dorsal surface of the head; opercle with 8 hooked spines, preopercle with the same number of similar but slightly weaker spines; the nares widely separated, the anterior separated from the posterior a distance equal to $\frac{1}{2}$ the diameter of the eye; the flap of the anterior nares prolonged into a barbel whose length is equal to $\frac{2}{3}$ the diameter of the eye; two maxillary barbels, the outer slightly the longer extending to the edge of the opercular flap; gill membranes united, free from the isthmus; upper angle of the gill opening reaching to the lower edge of the base of the pectoral; branchiostegals 6; gill rakers none; the maxillary teeth in three rows, directed backward, fine, long, and conical in shape; the origin of the dorsal over the origin of the anal, .7 the distance between the tip of the snout and the base of the caudal; the length of the longest ray slightly less than the length of the head; the pectorals not near reaching the ventrals, the first ray half again as long as the last; ventrals not reaching the anal opening; the anal truncate, the rays regularly decreasing in length from the fourth; the caudal lobed, the upper lobe slightly the longer; the distance from the origin of the dorsal to the base of the caudal about three times in the length.

Head, back, and sides with many black dots, those of the sides collected to form a lateral band extending from the head to the base of the caudal. A dark diagonal line extending from in front of the tip of the pectoral fin to above the anal opening. All fins irregularly covered with dots.

Family CALLICHTHYIDÆ.

Callichthys callichthys Linnaeus.

17230, 21, 65-125 mm., Huachi. Aug., 1921.

17231, 2, 67 and 80 mm., Ivon. Feb., 1922.

17232, 8, 23-58 mm., Lagoons, Lake Rogoagua. Nov., 1921.

Hoplosternum littorale (Hancock).

17234, 2, 155 and 180 mm., Reyes, Bolivia. Nov., 1921.

17233, 21, 15-195 mm., Lagoons, Lake Rogoagua, Bolivia. Nov., 1921.

There are 6 immature specimens 15 to 25 mm. that I collected at the same locality as the adults. I am not sure that they are the same as there are no intermediate stages. The scutes are just beginning to form in the smallest. They extend the entire length but they extend only half way from the lateral line to the mid-dorsal and mid-ventral lines. The head and the body covered with many chromatophores, thickest on the top of the head and back, 5 narrow light stripes across the back and extending on the sides, the first just in front of the dorsal, the second in front of the middle of the dorsal, the third just back of the dorsal, the fourth in front of the adipose, the fifth between the adipose and the base of the caudal. Sometimes the chromatophores are gathered to form small black streaks and spots between the light stripes, but these are not regular. A specimen 32 mm. long has the lateral scutes completely formed. In this specimen there are irregular small black spots over the body and the fins. On the caudal they are collected into bars.

Corydoras latus Pearson, sp. nov. Plate III, fig. 1.

17278, 1, type, 64 mm., Lagoons, Lake Rogoagua. Nov., 1921.

Head $3\frac{2}{3}$; depth $2\frac{2}{5}$; D.I,8; A.1,7; lateral plates 21-22; eye $3\frac{1}{2}$; maxillary barbels just reaching the gill opening; body deep, rather strongly compressed its entire length; origin of dorsal very slightly nearer the tip of the snout than the tip of the adipose, its distance from the tip of the snout 2 in the total length, its height equal to $\frac{5}{6}$ the length of the head and just equal to the length of the pectoral spine; the pectoral spine just reaching the base of the ventrals; two azygos plates in front of the adipose; caudal forked, the lobes $1\frac{1}{3}$ times as long as the head; the dorsal when depressed reaching to within two plates of the adipose.

General color blackish; all fins uniformly dark, all fins except the pectorals with a maroon tinge; a row of light dots above and below the lateral line, the dots due to the absence of chromatophores on the posterior edge of the scute. Above and below the dots the chromatophores spread out so that there is formed a dark stripe along the meeting lateral

plates. Along the dorsal plates the chromatophores spread out more or less evenly. Along the ventral plates the chromatophores just below the dots spread out and then narrow to form a vertical stripe located either on the posterior edge or the middle of the plate. The vertical stripes decrease in length posteriorly so that a dark stripe decreasing in width backwards is formed.

Very closely related to *Corydoras nattereri*.

Corydoras æneus (Gill).

17235, 42, 43-60 mm., Rurrenabaque. Nov., 1921.

Family LORICARIIDÆ.

Subfamily PLEcostOMINÆ.

Plecostomus plecostomus (Linnæus).

17013, 9, 68-212 mm., Lake Rogoagua. Nov., 1921.

Plecostomus popoi Pearson, sp. nov. Plate III, figs. 2 and 3.

17010, 4, the largest the type, 32-104 mm., Popoi River, Upper Beni, Bolivia. Sept., 1921.

Head 3.25; depth 6.1; D. I,7; A.I,4; the breadth of the head 1.2 times its length, the depth 2.1 times, the snout 2 times, the interorbital 3 times, the eye 7 times; the mandibular ramus 3 times in the interorbital; the supraorbital edges slightly raised; the supraoccipital with a low broad median ridge; the tip of the snout with a small naked area; the maxillary barbel not reaching the gill opening by a distance equal to the diameter of the eye; maxillary and mandibular bones each with 15 teeth; the teeth curved inward at the tips; all teeth notched, the outer point turned laterally, the inner straight; the dorsal region behind the insertion of the pectorals regularly rounded; the scutes spinulose, none strongly carinate, the first 4 back of the insertion of the pectoral spine weakly carinate, 29 in a lateral series, 9 between the dorsal and the adipose, 12 between the anal and the caudal; supraoccipital margined posteriorly by a median scute and 2 on each side; lower surface of the head and abdomen covered with small spinulose plates; the tips of the pectoral spines reaching to the base of the ventrals; the ventrals not quite reaching anal; the longest anal ray reaching to the middle of the fifth scute back of the base when depressed; the first dorsal ray

equal to the head in length, the last ray $\frac{1}{2}$ as long as the first; the base of the dorsal 1.25 in its distance from the adipose; the caudal deeply emarginate, the lobes 1.3 times longer than the head; the caudal peduncle 3.2 times as long as deep, flat below.

The head and body covered with many small dots, the dots on the body increasing in size posteriorly. The dorsal spotted, the spots arranged in a row on the interradi al membrane, the posterior edges of the spots just touching the rays. A row of irregular spots on the middle of the membrane between each two rays. The rays of the caudal spotted, the spots regularly arranged in rows, pectorals and ventrals irregularly spotted.

Plecostomus bolivianus Pearson, sp. nov. Plate IV, figs. 1-3.

17011, 17, the largest the type, 34-150 mm., Popoi River, Upper Beni, Bolivia. Sept., 1921.

17012, 15, 48-146 mm., Huachi, Bolivia. Aug., 1921.

Head 3; depth 5; D.I,7; A. I,4; eye 9; in the young 6; the length of the head only slightly longer than the width, the depth 1.9 times in the length, the snout 1.7 times, interorbital 3 times; mandibular ramus 1.3 times in the interorbital space; supraorbital edges not raised; supraoccipital with the median ridge more pronounced posteriorly; the tip of the snout with a large naked area; the maxillary barbel .7 the mandibular ramus, not reaching the gill opening by a distance equal to the orbital diameter; scutes spinulose, the first 4 above the pectoral spine weakly carinate, 26 in a lateral series, 6 between the dorsal and the adipose, 13 between the anal and the caudal; the supraoccipital bordered posteriorly by a single scute; the lower surface of the head and abdomen mostly covered with small spinulose plates, in the young entirely naked; the tips of the pectorals reaching considerably beyond the base of the ventrals; ventrals reaching beyond the base of the anal, to the middle of the depressed anal spine; anal spine reaching posterior edge of the third plate when depressed; the caudal emarginate, the outer rays only slightly longer than the head; dorsal spine 1.3 times in the head, the last ray just reaching the base of the adipose when depressed, the last ray $\frac{4}{7}$ as long as the first; the caudal peduncle 2.8 times as long as deep, rounded below.

The head thickly covered with small spots becoming larger posteriorly, the dorsal with large spots on the interradi al

membrane arranged in 3 oblique rows across the fin; the caudal with 3 dark irregular bars; the pectorals and ventrals spotted between the rays, the spots more or less arranged in oblique lines. The young with 3 broad bars across the back; the first thru the dorsal extending from the third to the last ray, the second from the second scute in front of the adipose to its middle, the third an indistinct bar across the base of the caudal, in the adult these bars become broken up into spots; the dorsal with the interradiial spots arranged in 3 rows across the fin; the caudal with 3 distinct cross bars.

Very closely related to *P. latirostris*. The following table gives comparisons:

	<i>P. latirostris</i>	<i>P. bolivianus</i>
Head.....	3 to $3\frac{1}{4}$	3
Depth.....	$4\frac{2}{5}$ to 5	5
Eye.....	$5\frac{1}{2}$ to 7	6 to 9
Depth of head in length.....	1.6 to 1.66	1.9
Snout in head.....	1.75	1.7
Mandibular ramus in interorbital.....	1.5 to 1.8	1.3
Supraoccipital edges.....	raised	not raised
Scutes in longitudinal series.....	25 to 27	26
Caudal peduncle in length.....	2.5 to 3	2.8
Marking of fins.....	without spots	spotted

***Rhinelepis levis* Pearson, sp. nov. Plate V, figs. 1-3.**

17014, 4, type and paratypes, the largest the type, 129-155 mm., Huachi, Bolivia. Aug., 1921.

17015, 4, 60-94 mm., Popoi River, Upper Beni, Bolivia. Sept., 1921.

Head $3\frac{1}{2}$; depth 5 to $5\frac{1}{3}$; D.I,7; A.I,4; eye $7\frac{1}{3}$ to $7\frac{3}{4}$; head $1\frac{1}{7}$ times as long as broad; $1\frac{3}{5}$ as long as deep; the interorbital width $2\frac{1}{6}$ to $2\frac{1}{3}$ times in the head, the snout $1\frac{3}{5}$ times; the mandibular ramus $3\frac{1}{3}$ to $3\frac{1}{2}$ times in the interorbital width; snout ovate; the position of the eye $\frac{1}{2}$ the distance between the tip of the snout and the origin of the dorsal; 29 scutes in a longitudinal series, 15 between the anal and the caudal, only the first 4 scutes above the pectoral carinate; supraoccipital with a wide, low ridge, bordered posteriorly by a single scute; the lower surface of the head and abdomen with small granular plates; the first dorsal ray equal to the head in length, the last $1\frac{5}{7}$ times in the head; the distance between the tip of the snout and the origin of the dorsal 2.6 times in the total length; the pectoral spines extend to the anterior third of the ventrals; the base of the dorsal is $\frac{3}{4}$ the length of the head, no trace of an adipose fin; the caudal

peduncle rounded, its height $3\frac{3}{4}$ in its length; caudal fin deeply emarginate, the teeth ladle shaped.

Brownish, the younger specimens from the Popoi River reddish brown; pectorals, dorsal, and ventrals with dark spots irregularly placed on the interradiial membrane; the caudal with fewer indistinct spots. The young without spots.

Related to *Rhinelepis asper*, differing chiefly in its slender body.

Pterygoplichthys multiradiatus (Hancock), Plate VI, figs. 1-4.

17022, 2, 28 and 390 mm., Lake Rogoagua. Oct., 1921. The immature specimen may belong to another species.

15353, 9, 115-310 mm., Cashiboya, Peru. W. R. Allen, Aug., 1920.

Specimen No. 17022 agrees with the specimens from the Upper Amazon except for color markings. The material from the Upper Amazon has the supraoccipital and interorbital regions with 3 distinct areas from which radiating lines run into vermiculations. The lower surface of the head and abdomen are spotted. The specimen from Lake Rogoagua has the supraoccipital and interorbital areas with vermiculations that do not run radially from these centers. The lower surface of the head and abdomen have vermiculations which are broken up into spots in several places.

Regan ("Monograph of the Fishes of the Family Lorcaridae") Trans. Zoöl. Soc. London, XVII, Part 3, page 229, Oct., 1904) has described a new variety, *P. multiradiatus alternans* from Paraguay and southern Bolivia to which my specimens are closely related so far as color markings are concerned.

Ancistrus megalostomus Pearson, sp. nov. Plate VII, figs. 1 and 2.

17007, 2 cotypes, females, 84 mm., Huachi. Aug., 1921.

Characterized by the very wide mandibular ramus, in this respect resembling *Chaetostomus*.

Head 2.9; depth 6.5; D.I,7; A.I,4; eye 6 to 6.5; the head almost as broad as long; the length of the snout 1.75 times in the head, interorbital slightly less than 1.8 times; mandibular ramus 1.1 times in the interorbital width; the snout broad and blunt, the naked margin wide; the interoperculum armed with 9 to 11 moderately strong spines; the longest is contained 6 times in the head; 24 scutes in a longitudinal series, 6 between the dorsal and the adipose spine, 11 between the anal and the

caudal; the first dorsal ray about $5/7$ the length of the head, the last ray when depressed separated from the adipose by 1 or 2 scutes; the length of the base of the dorsal is equal to the distance between the last ray of the dorsal and $1/3$ of the adipose spine; pectoral spine extending to the base of the ventrals; the caudal obliquely truncate; the caudal peduncle $2\frac{1}{2}$ times as long as deep.

Olivaceous, sides with an indistinct median line; fins dusky without spots.

Ancistrus cirrhosa (C. & V.).

17003, 19, 45-98 mm., Huachi. Aug., 1921.

Ancistrus hoplogenys (Günther).

17001, 5, 42-118 mm., Lake Rogoagua. Nov., 1921.

Ancistrus montana Regan.

17004, 48, 32-92 mm., Rio Colorado, Popoi River, Huachi. Sept., 1921.

17005, 1, 52 mm., Rurrenabaque. Nov., 1921.

17006, 4, 56-58 mm., Tumupasa. Dec., 1921.

No. 17006 was collected at the same place from which the types were taken.

Ancistrus bufonia (C. & V.).

17002, 37, 35-82 mm., Rio Colorado, Popoi River. Sept., 1921.

17267, 3, 70-93 mm., Espia. July, 1921.

Subfamily HYPOPTOPOMINÆ

Hypoptopoma joberti (Vaillant), Plate VIII, fig. 1.

17008, 1, 58 mm., Cachuela Esperanza. Mar., 1922.

Subfamily LORICARIINÆ

Loricaria typus Bleeker.

17017, 3, 202-216 mm., Reyes. Nov., 1921.

17019, 3, 240-280 mm., Lake Rogoagua. Oct., 1921.

Loricaria lanceolata Günther.

17018, 1, 76 mm., Ixiamas. Dec., 1921.

Loricaria carinata Castlenau.

17020, 2, 260 mm., Lake Rogoagua. Oct., 1921.

17021, 14, 38-165 mm., Lake Rogoagua. Nov., 1921.

Loricaria beni Pearson, sp. nov., Plate V, fig. 4.

17016, 3 cotypes, 65-78 mm., Lagoons, Lake Rogoagua. Nov., 1921.

Head 4.6 to 4.8; width of the head 1.4 to 1.5 times in its length; eye 6.4 to 6.8; interorbital 3.3 to 3.5; snout 2 to 2.1; width of the first anal ray 4 times in its distance from the caudal; scutes 14 to 15, the keels entirely united on the posterior scutes; lips papillose, their margins with few short fringes; the lower lips not near reaching the gill opening; free part of the barbel equal to the eye diameter; 5 to 7 teeth in each side of each jaw; lower surface of the head naked; depth of the orbital notch equal to slightly more than $\frac{1}{2}$ of the eye diameter; anal plate bordered by 3 plates; ventral buckler formed by 10 plates; 3 series of plates between the lateral plates, the plates becoming more numerous and irregular on the anterior third; the armature not quite extending to the anterior angle of the gill opening; pectorals extending slightly beyond the base of the ventrals, the ventrals reaching beyond origin of the anal; upper caudal ray prolonged a distance equal to $\frac{2}{5}$ the length to the base of the caudal.

5 dark cross bands, the first thru the first 4 dorsal rays, the posterior edge of the second below the tip of the depressed dorsal; outer third of the first dorsal ray dark; dorsal rays obscurely spotted, the interradiation membrane hyaline; pectorals, dorsal, and anal with irregular spots most distinct at the tips and anteriorly; caudal with a dark bar at the base and a submarginal band which extends to the end of the rays on the lower caudal lobe.

Farlowella acestrichthys Pearson, sp. nov. Plate VIII, fig. 2.

17009, 3, cotypes, 140-235 mm., Rurrenabaque, Bolivia. Oct., 1921.

Very closely related to *F. smithi* Fowler from which it differs by possessing a longer and more slender rostrum, fewer plates in the middle abdominal series, and by the absence of tufts of spines on the sides of the head and rostrum. The long slender snout and body have won for it the name of needlefish in the Beni.

Head measured to the hind end of the gill opening 3.8 to 4.1; depth 16 to 17; D.I,6; A.I,5; eye in the interorbital 2.75 to 3.3; width of the head in its length 3.5 to 3.75, depth 5 to 5.8, snout 1.1 to 1.2, interorbital 5.2 to 6, dorsal spine 1.6 to 1.8,

pectoral spine 2 to 2.2; mandibular ramus 2.6 times in the interorbital width; snout depressed, the interorbital region flat, supraoccipital bordered posteriorly by a single scute and one on each side; the disc of mouth rounded, the lower lip finely papillose; 34 scutes in a lateral series, 7 between the supraoccipital and origin of the dorsal, 23 between the anal and the caudal; abdomen with a median series of plates, 13 or 14 between the ventrals and the mouth; dorsal fin obliquely truncate, its origin nearer to the tip of the snout than to the base of the caudal by the length of the anal spine; pectorals extending to the base of the ventrals; ventrals not near reaching the anal; the caudal deeply emarginate, the outer rays prolonged into a thread.

A narrow naked line down the back from the supraoccipital to the plate in front of the dorsal and continuing from the base of the dorsal to the base of the caudal, a similar line from the base of the anal to the caudal. The dorsal rays with alternating dark and light areas most distinct on the second ray; interradi al membrane unmarked; pectoral, ventral, and anal fins have indistinct markings similar to the dorsal; the outer rays of the caudal fin black, sometimes small vertical light areas alternate with the black.

Order HETEROGNATHI.

Family CHARACIDÆ.

Subfamily CURIMATINÆ.

Curimatopsis macrolepis Steindachner.

17279, 1, 35 mm., Lagoons, Lake Rogoagua. Nov., 1921.

17280, 3, 29-40 mm., Lagoons near Reyes. Oct., 1921.

17281, 17, 24-28 mm., Cachuela Esperanza. Mar., 1922.

Curimatopsis microlepis Eigenmann & Eigenmann.

17282, 1, 32 mm., Cachuela Esperanza. Mar., 1922.

In the absence of specimens for comparison I am not sure of the identification. They may be the juvenile form of a *Curimatus*.

Curimatus spilurus Günther.

17283, 2, 42 and 68 mm., Lagoons, Lake Rogoagua. Nov., 1921.

17284, 10, 34-60 mm., Reyes. Nov., 1921.

Curimatus nasus Steindachner.

The specimens listed below may belong to more than one species, but the variation is so great that I can give no final opinion and confine myself to describing the groups of specimens.

17130, 18, 88-125 mm., Huachi, Bolivia. Aug., 1921.

There are 8 specimens which have the tip of the snout blunt and narrow when seen from below, the distance from the mouth to the tip of the snout is not so great as in the other 10; the caudal spot is continued distinctly to the end of the middle caudal rays. Lateral line 46 to 48.

There are 10 specimens which have the tip of the snout pointed when seen from below, the caudal spot is not continued distinctly to the end of the middle caudal rays. Lateral line 46 to 47.

17131, 1, 85 mm., Huachi, Bolivia. Oct., 1921.

The caudal spot is indistinct. The base of the caudal has an abnormal dark bar across it. Lateral line 46.

17132, 19, 78-92 mm., Rurrenabaque, Bolivia. Oct., 1921.

Caudal spot may or may not be prolonged to the end of the middle caudal rays. Lateral line 46 to 48.

17133, 8, 70-115 mm., Ixiamas, Bolivia. Dec., 1921.

Caudal spot may or may not be prolonged to the end of the middle caudal rays. Lateral line 44 to 48.

17134, 2, 95 and 128 mm., Peña Colorado, Upper Beni, Bolivia. Sept., 1921.

Caudal spot not prolonged to the end of the middle caudal rays. Lateral line 47 and 48.

17135, 10, 88-110 mm., Lower Bopi, Bolivia. Sept., 1921.

Caudal spot not prolonged to the end of the middle caudal rays. Lateral line 45 to 48.

17136, 1, 100 mm., Rio Colorado, Lower Bopi, Bolivia. Sept., 1921.

Caudal spot not distinctly prolonged to the end of the middle caudal rays. Lateral line 47.

17125, 1, 74 mm., Rio Iniqui, Upper Beni, Bolivia. Sept., 1921.

Caudal spot may or may not be prolonged to the end of the middle caudal rays. Lateral line 44.

Curimatus elegans nitens Holmberg.

17137, 35, 65-95 mm., Huachi. Aug., 1921.

17138, 1, 75 mm., Rurrenabaque. Oct., 1921.

Curimatus binotatus Pearson, sp. nov. Plate IX, fig. 1.

17285, 1, 155 mm., Rurrenabaque. Oct., 1921.

Head $4\frac{1}{2}$; depth $3\frac{1}{2}$; D.13; A.10; scales 11-74-8; eye 3.33 in head; compressed; dorsal profile high; depressed over the eyes; preventral area flat; abdomen rounded; predorsal area scaled, narrowly rounded; mouth inferior, on a level with the lower level of the eye; suborbital long and narrow; origin of dorsal about equidistant from the tip of the snout and adipose; dorsal obliquely truncate; the caudal deeply forked, the lobes considerably longer than the head; pectorals not near reaching ventrals; ventrals not quite reaching the anal; anal emarginate, the tip of the third ray almost reaching the lower caudal fulcra when depressed; all scales deeply and regularly crenate, regularly increasing in size from the back ventrad except posterior to the origin of the anal; fins naked; lateral line nearly straight.

Iridescent, light brown above, a rather indistinct lateral band; a dark spot in front of the dorsal, another behind the tip of the occipital; fins unmarked; the lower caudal lobe darker than the other lobes of the fins.

Subfamily PARODONTINÆ.

Parodon hilarii Reinhardt.

17147, 50, 66-110 mm., Tumupasa. Dec., 1921.

17148, 28, 50-120 mm., Rio Colorado, Lower Bopi. Sept., 1921.

17149, 12, 40-53 mm., Rio Iniqui, Upper Beni. Sept., 1921.

17150, 3, 44-52 mm., Rurrenabaque. Oct., 1921.

17151, 2, 60 and 88 mm., Popoi River, Upper Beni. Sept., 1921.

The specimens from Tumupasa have the head 4.3 to 5; depth $3\frac{1}{3}$ to $4\frac{2}{5}$; a single specimen has the dorsal 13; lateral line 37 to 38. Those from the Rio Colorado, head 4.2 to 4.7; depth 4 to 4.8; lateral line 35 to 38; those from the Rio Iniqui, head 4.1 to 4.6; depth 4.1 to 4.5; lateral line 36 to 38.

Subfamily PROCHILODINÆ.

Prochilodus nigricans Agassiz.

17286, 22, 155-175 mm., Tumupasa. Dec., 1921.

17287, 2, 230 and 240 mm., Charquiti River, Lower Bopi. Aug., 1921.

Prochilodus beni Pearson, sp. nov. Plate IX, fig. 2.

17288, 1, 58 mm., Cachuela Esperanza. Mar., 1922.

Characterized by its deep body and arching profile.

Head $3\frac{1}{8}$; depth $2\frac{1}{2}$; D.12; A.12; lateral line 11-48-7; eye 3; interorbital 2; snout depressed; naked portion of the cheek about 2 times as wide as the suborbital; operculum with many fine concentric lines; postventral area with a median keel; head only slightly rounded on top; the eyes parallel with the sides of the body; dorsal rounded, the highest rays equal to the length of the head; the dorsal when depressed scarcely touching the adipose; anal slightly emarginate, the second and third rays the longest, reaching caudal fulcra when depressed; pectorals not quite reaching base of ventrals; ventrals not near reaching anal opening; scales cycloid.

Body with about 12 distinct transverse bars, the third to the seventh extending below the lateral line, the dorsal spots forming about 6 horizontal cross bars, the spots discontinuous at the middle of the interradiial membrane; the caudal dusky with indistinct irregular dark spots; the other fins unmarked.

Subfamily ANOSTOMATINÆ.

Læmolyta fasciata Pearson, sp. nov. Plate X, fig. 1.

17355, 2 cotypes, 20 mm., Lagoons, Lake Rogoagua. Nov., 1921.

The specimens are immature and the characters hard to determine. If the characters hold good in the adult they should be made a new genus.

Head 3 and 3.1; depth 3.5 and 3.65; D.12; A.12 and 13; eye $3\frac{1}{2}$; lateral line 36, $9\frac{1}{2}$ scales in a transverse series; snout short, equal to the diameter of the eye, ovate in cross-section; fontanel long, wide, interrupted above the posterior margin of the pupil; occipital process extending $\frac{1}{5}$ of the distance from its base to the dorsal; mouth obliquely subvertical; maxillary small, vertical or sloping backward, without teeth; premaxillary with 4 tricuspid teeth, the outer cusps small, often obscure, the middle cusp broadly rounded; mandible with

an enlarged tooth followed by 3 smaller ones, all apparently with a single broadly rounded cusp; 4 or 5 scales with distinct pores; gill membranes free from the isthmus and partly from each other; predorsal line not scaled (this may be due to the forms being immature); origin of the dorsal slightly nearer the tip of the snout than to the base of the caudal; pectorals fleshy, flaps edged with filaments, not reaching ventrals; ventrals not near to anal; anal truncate; depth of the caudal peduncle equal to its width.

Sides with 8 transverse bands, the first above the upper angle of the gill opening, the second one-half the distance between the base of the head and the dorsal origin, the third just in front of the dorsal, the fourth thru the middle of the dorsal and continued on the dorsal as a bar, the fifth slightly back of the dorsal, the sixth in front of the adipose, the seventh just back of the base of the adipose, the eighth at the base of the caudal; a dark line from the chin to the eye and from the eye to the upper angle of the gill opening; the base of the caudal with a blank band, blackest at the base of the middle caudal rays; adipose edged with black above and posteriorly leaving the lower center hyaline; anal covered with chromatophores, thickest on the interradi al membrane except at the tip of the first few anal rays.

Schizodon dissimilis Garman.

17221, 3, 70-90 mm., Cachuela Esperanza. Mar., 1922.

Rhytiodus microlepis Kner.

17223, 1, 123 mm., Cachuela Esperanza. Mar., 1922.

Subfamily LEPORININÆ.

Leporinus striatus Kner.

17152, 12, 82-145 mm., Huachi. Aug., 1921.

17153, 11, 100-150 mm., Rio Colorado, Lower Bopi. Sept., 1921.

17154, 5, 65-110 mm., Ixiamas. Dec., 1921.

17155, 2, 62 and 72 mm., Rurrenabaque. Oct., 1921.

Leporinus frederici (Bloch).

17156, 13, 120-200 mm., Huachi, Bolivia. Aug., 1921.

17157, 1, 205 mm., Reyes, Bolivia. Nov., 1921.

17158, 1, 200 mm., Ixiamas, Bolivia. Dec., 1921.

17159, 1, 180 mm., Lagoons, Lake Rogoagua. Nov., 1921.

17160, 2, 235 and 245 mm., Ivon, Bolivia. Feb., 1922.

All the above specimens differ from the Guiana material in the following respects:

Guiana	Rio Beni
Anal obliquely truncate.	Anal rounded.
Tip of longest anal ray extending slightly beyond the last scales of lower caudal lobe.	Tip of longest anal ray not extending beyond last scales of lower caudal lobe.
Dorsal narrowly rounded.	Dorsal widely rounded.

17222, 2, 55 and 58 mm., Cachuela Esperanza. Mar., 1922.

These specimens are young with the conspicuous juvenile colors.

Leporinus y-ophorus Eigenmann.

17224, 1, 190 mm., Ivon. Feb., 1922.

The above specimen differs from the type by having the fourth and fifth transverse bars united to form a "y" as well as the second and third.

Subfamily NANNOSTOMATINÆ.

Characidium fasciatum Reinhardt.

- 17236, 29, 25-34 mm., Cachuela Esperanza. Mar., 1922.
 17237, 3, 40-58 mm., Rio Iniqui, Upper Beni. Sept., 1921.
 17238, 10, 28-35 mm., Lagoons, Lake Rogoagua. Nov., 1921.
 17239, 14, 46-56 mm., Tumupasa. Dec., 1921.
 17240, 35, 32-75 mm., Popoi River, Upper Beni. Sept., 1921.
 17241, 28, 43-65 mm., Rio Colorado, Lower Bopi. Sept., 1921.

Characidium bolivianum Pearson, sp. nov. Plate IX, fig. 3.

- 17301, 13, cotypes; 42-63 mm., Popoi River, Upper Beni. Sept., 1921.
 17300, 22, 38-62 mm., Rio Colorado, Lower Bopi. Sept., 1921.
 17302, 2, 45 and 48 mm., Tumupasa. Dec., 1921. Females with lateral lines 32 and 34, otherwise the same.

This species differs from *C. phoxocephalum* by possessing a narrower interorbital space and a narrower head. It differs from *C. zebra* by possessing a smaller eye. The young very closely resemble *C. fasciatum*.

Head 4 to $4\frac{1}{2}$; depth $4\frac{6}{7}$ to $5\frac{1}{3}$; D.11; A.8; eye 4 to $4\frac{1}{2}$; scales 4—36 to 37—2 or $2\frac{1}{2}$; bony interorbital about 2 in the eye; teeth conical or with a tiny cusp on each side of the main cusp; pectorals may or may not reach the ventrals, the tips of the outer rays not thickened; ventrals almost reaching the anal, occasionally reaching the anal; anal rounded, the

third ray the longest, not nearly reaching the caudal fulcra when depressed; height of the dorsal in some cases equalling the depth of the body, the third ray the longest, not quite reaching the tip of the last ray when depressed, the base equal to .75 the distance from the last ray to the adipose.

Adults with a dark line beginning in a spot just back of the opercle and extending to the base of the middle caudal rays; in the young this line is silvery; all fins tinged with purple; the dorsal with a narrow dark bar which may or may not extend the entire width; the other fins unmarked. The young have the back brown with 8 wide bars which extend to the lateral line or beyond; a dot at the base of the middle caudal rays; the dorsal without the dark bar.

Subfamily PYRRHULININÆ.

Pyrrhulina beni Pearson, sp. nov.

17346, 3, cotypes, 42-46 mm., Ivon. Feb., 1922.

Very closely related to *P. brevis* from which it differs by possessing fewer scales, a less deep body and caudal peduncle. It differs from *P. australis* by possessing a less deep caudal peduncle and a more narrow interorbital.

Head 3.75 to 3.8; depth 4.5; D.10; A.12; eye 2.8 to 3; scales 23 or 24, 6 in a vertical series; interorbital 2.66 in head, caudal peduncle $2/5$ of head; snout less than the diameter of the eye; origin of the dorsal equidistant from head and base of the caudal.

A black stripe from the lower jaw thru the eye to the end of the operculum; a broad dark band from head to caudal, narrower posteriorly; a black spot on the dorsal fin.

Subfamily CHEIRODONTINÆ.

Aphyocharax dentatus Eigenmann & Kennedy.

17214, 36, 60-98 mm., Peña Colorado, Upper Beni. Sept., 1921.

17337, 7, 54-65 mm., Huachi. Sept., 1921.

17338, 34, 55-70 mm., Rurrenabaque. Oct., 1921.

17339, 35, 50-78 mm., Rio Iniqui, Upper Beni. Sept., 1921.

This species has heretofore been described only from the Paraguay system. Two specimens from 17214 have some of the teeth bifid in the premaxillary and mandibular bones. The maxillary bone is slightly shorter than the typical *A. dentatus*.

Aphyocharax alburnus (Günther).

17215, 143, 38-80 mm., Rio Iniqui, Upper Beni. Sept., 1921.

17216, 42, 34-65 mm., Rurrenabaque. Oct., 1921.

17342, 11, 32-43 mm., Rurrenabaque. Oct., 1921.

17217, 3, 50-55 mm., Cachuela Esperanza. Mar., 1922.

17218, 4, 38-45 mm., Huachi. Aug., 1921.

17219, 8, 42-60 mm., Popoi River, Upper Beni. Sept., 1921.

17217, part of 17218, and 17219 are all like the typical *A. alburnus*. 17215, 17216, part of 17218, and 17342 differ by having 2 or more bifid teeth in the premaxillary and 6 to 8 similar teeth in the mandible; the maxillary is intermediate in length between that in *A. dentatus* and *alburnus*. I have considered this difference an environmental one due to the food of the young.

Aphyocharax anisitsi Eigenmann & Kennedy.

17336, 2, 26 mm., Lagoon near Reyes. Oct., 1921.

Heretofore described only from the Paraguayan system.

Prionobrama filigera (Cope).

17208, 20, 40-47 mm., Lake Rogoagua. Nov., 1921.

17209, 51, 40-55 mm., Rurrenabaque. Nov., 1921.

These specimens possess a few more anal rays than the typical *P. filigera*. Specimens taken at random give the following counts.

	33	34	35	36	37	38	39
17208 from Lake Rogoagua.....	1	1	2	5	1	.....	.....
17209 from Rurrenabaque.....	.....	.....	6	4	4	5	1

Megalamphodus rogoaguæ Pearson, sp. nov. Plate X, fig. 3.

17348, 1, type, 23 mm., Lagoons, Lake Rogoagua. Nov., 1921.

Similar to *M. eques* from which it differs in having fewer anal rays and in coloration.

Head 3.5; depth 2.6; D.11; A.27; scales 32, 10½ in a vertical series; eye 2.6, greater than the interorbital; maxillary not quite as long as the eye, not reaching the suture between the second and third suborbitals; premaxillary with 7 or 8 conical or feebly notched teeth; maxillary with 2 teeth; mandibular teeth conical or with a single notch; third suborbital in

contact with the preopercle below; postorbitals very feeble; origin of the dorsal equidistant from the tip of the snout and the base of the caudal; origin of the anal under the middle of the dorsal; anal emarginate; pectorals reaching the basal fourth of ventrals; ventrals slightly beyond origin of anal; first twelve anal rays with a basal sheath.

A distinct humeral band; all but the first 2 and the last dorsal rays black except at the base; caudal with a broad black bar; ventrals tipped with dark.

Cheirodon piaba Lütken.

17210, 31, 28-35 mm., Reyes. Nov., 1921.

17211, 36, 32-36 mm., Lagoons, Lake Rogoagua. Nov., 1921.

17212, 38, 18-27 mm., Huachi. Aug., 1921.

17213, 149, 28-36 mm., Cachuela Esperanza. Mar., 1922.

Odontostilbe paraguayensis Eigenmann & Kennedy.

17202, 199, 36-52 mm., Popoi River, Upper Beni. Sept., 1921.

17203, 97, 34-50 mm., Rio Iniqui, Upper Beni. Sept., 1921.

17204, 207, 30-40 mm., Rurrenabaque. Nov., 1921.

17205, 165, 18-58 mm., Huachi. Aug., 1921.

17206, 9, 38-40 mm., Tumupasa. Dec., 1921.

17207, 6, 35-40 mm., Ixiamas. Dec., 1921.

Heretofore described only from the Paraguay basin.

Monotocheirodon Eigenmann & Pearson, gen. nov.

No adipose; lateral line complete; teeth five-pointed; pre-dorsal area scaled; no conspicuous tactile papillæ about the head; anal short; caudal with a few large scales; suborbital in contact with the preopercle below; maxillary and premaxillary, each with four similar teeth forming a continuous, not angulated series; teeth all contracted at the base, expanded toward the free end; interhæmals feeble. Allied to *Cheirodon* and *Odontostilbe*.

Monotocheirodon pearsoni Eigenmann. sp. nov. Plate XI, fig. 1.

15348, 10 cotypes, largest 38 mm., Espia, 3,080 feet. July, 1921.

17333, 12, 32-44 mm., Rio Iniqui, Upper Beni. Sept., 1921.

17334, 3, 36-38 mm., Rio Colorado, Lower Bopi. Sept., 1921.

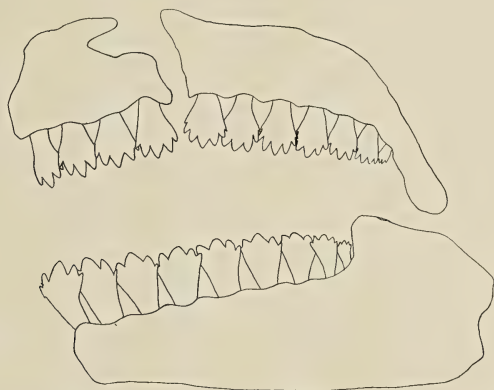
17335, 2, 30 and 35 mm., Tumupasa. Dec., 1921.

General appearance of a *Creagrutus*.

Head 4.25; depth 3.75 to 4.25; D.10; A.11 to 13; scales 4 or

5—34 to 37—3; premaxillary teeth 4; maxillary 5 to 7; mandibular 7 or 8. Eye 3.5 in the head, about equal to the snout, a little less than the interorbital; base of anal equal to the head less the opercle; depth of caudal peduncle a little more than 2 in its length. Snout rounded, gape horizontal; toothed part of the maxillary longer than the toothless part, the latter decurved, reaching beyond the anterior margin of the eye; second suborbital strongly convex. About 11 short and slender gill rakers on the lower gill arch.

Origin of dorsal a little nearer caudal than snout; pectorals reaching to the third scale in front of ventrals; origin of ventrals nearer snout than caudal, their tips just reaching anal; caudal deeply emarginate.



3. Dentition of *Monotocheirodon pearsoni* Eigenmann

Scales regularly imbricate; one scale projecting up on the anterior part of anal; caudal with a large thin scale on each lobe and smaller ones on the base.

A black spot crossing the third scale of the lateral line; a dark, lateral band; sometimes a small dark spot on the base of the middle caudal rays, separate from the lateral band and much narrower; back and opercle profusely dusted.

Prodontocharax Eigenmann & Pearson, gen. nov.

Adipose fin present; lateral line complete; teeth mostly tridentate; premaxillary vertical or sloping backward, with 5 to 7 teeth; maxillary short, its margin at an angle with the margin of the premaxillary, with 5 to 7 teeth; teeth of the

lower jaw radially arranged on the edge of the flat distal part, margin of the side of the mandible raised, at right angles with the margin of the distal part, with about 8 conical or tridentate teeth; anal short.

Very closely related to *Parecbasis*, from which it differs by having teeth on the maxillary and sides of the lower jaw.

***Prodontocharax melanotus* Pearson, sp. nov.** Plate XII, figs. 1 and 2.

17331, 53, 36-54 mm., Tumupasa. Dec., 1921, about 1,000 ft.

17332, 3, 48-52 mm., Rurrenabaque. Oct., 1921, about 1,000 ft.

Head 4 to 4 $\frac{1}{3}$; depth 3.2 to 3.66; D.11; A.15 to 18; eye $2\frac{3}{4}$ to 3; scales 6—34 to 37—3 or 4; dorsal and ventral profiles equally curved; eye about equal to the snout, less than the



4. Dentition of *Prodontocharax melanotus* Pearson

interorbital; teeth on the maxillary-premaxillary border continuous; snout truncate; third suborbital large, in contact with the preopercle below but not in contact behind; post-orbitals not extending to the preopercle, weak; fontanel 1.5 times as long as the eye; gill rakers slender, $\frac{1}{2}$ as long as the diameter of the eye; about 17 on the lower gill arch; pseudotympanum present, predorsal area narrowly rounded, scaled; origin of the dorsal nearer to the tip of the snout than to the base of the caudal, its margin truncate; pectorals usually not quite reaching the base of the ventrals, in a few specimens just reaching the base of the ventrals; ventrals not reaching anal; anal slightly emarginate; depth of the caudal peduncle $1\frac{1}{2}$ times in its length.

Dorsal with a large black irregular spot extending over about the first 5 rays and interradi al membranes; caudal spot

distinct, not extended on the middle caudal rays; a silvery lateral band; back and sides with many chromatophores; pectorals, ventrals, anal, and caudal fins unmarked.

Subfamily TETRAGONOPTERINÆ.

Tetragonopterus argenteus Cuvier.

17185, 5, 25-40 mm., Cachuela Esperanza. Mar., 1922.

17186, 1, 75 mm., Ixiamas. Dec., 1921.

The above specimens have 40 and 41 rays in the anal.

Mœnkhausia sanctæ filomenæ (Steindachner).

17197, 8, 52-80 mm., Ixiamas. Dec., 1921.

17198, 4, 35-45 mm., Lagoons, Lake Rogoagua. Nov., 1921.

17199, 1, 40 mm., Lagoon near Reyes. Oct., 1921.

The above specimens are intermediate between *M. oligolepis* and *M. sanctæ filomenæ*. Anal and lateral line counts follow:

	anal rays					lateral line							
	25	26	27	28	29	22	23	24	25	26	27	28	
Ixiamas		1	2	3	2	...	...	...	1	1	3	3	
Lagoons, Lake Rogoagua	1	1	1	...	1	1	...	...	2	...	1	...	
Lagoons, near Reyes		1	...	...	...	...	...	1	...	...	...	...

Mœnkhausia dichroua (Kner).

17189, 116, 55-66 mm., Rurrenabaque. Oct., 1921.

17190, 2, 73 and 85 mm., Lake Rogoagua. Nov., 1921.

17191, 1, 45 mm., Cachuela Esperanza. Mar., 1922.

17192, 10, 60-66 mm., Popoi River, Upper Beni. Sept., 1921.

Mœnkhausia intermedia Eigenmann.

17193, 28, 24-40 mm., Lagoon near Reyes. Oct., 1921.

17194, 24, 30-40 mm., Beni system, locality unknown.

17195, 7, 25-32 mm., Ivon. Feb., 1922.

17196, 14, 35-45 mm., Lagoons, Lake Rogoagua. Nov., 1921.

Mœnkhausia intermedia is a good species. It differs from *M. dichroua* by possessing a narrow maxillary with a straight border. The maxillary of *M. dichroua* has an arched border and is wider than that of *M. intermedia*. Anal and scale counts of specimens of *Mœnkhausia dichroua* taken at random follow:

	anal rays							scales						
	23	24	25	26	27	28	29	32	33	34	35	36	37	
Moenkhausia dichroua														
17189, Rurrenabaque.....				3	4	2	1					4	6	
17192, Popoi River, Upper Beni				2		3						3	1	
Moenkhausia intermedia														
17193, Reyes.....	2	5	3					5	5					
17196, Lake Rogoagua.....	2	1	2					3	2					

Moenkhausia cotinho Eigenmann.

17266, 1, 50 mm., Cachuela Esperanza. Mar., 1922.

This specimen differs from the typical *cotinho* by having the third suborbital very much larger, partly in contact with the lower margin of the preopercle and meeting the second suborbital in a straight line. D.11; A.22; scales 5-30-3½; lateral line complete.

Knodus breviceps (Eigenmann).

17242, 41, 20-66 mm., Espia. July, 1921.

17243, 400, 38-62 mm., Rio Iniqui, Upper Beni. Sept., 1921.

17244, 105, 30-52 mm., Popoi River, Upper Beni. Sept., 1921.

17245, 286, 37-48 mm., Rurrenabaque. Oct., 1921.

17246, 121, 32-45 mm., Rio Colorado, Lower Bopi. Sept., 1921.

17247, 84, 20-63 mm., Huachi. Aug., 1921.

17248, 1, 42 mm., Cachuela Esperanza. Feb., 1922.

All the above specimens have the appearance of *breviceps* except that they are longer, the depth is 3½ times in the length. The immature specimens may belong to another species.

Markiana nigripinnis (Perugia).

17162, 5, 125-140 mm., Reyes. Nov., 1921.

These specimens were collected at the same locality from which Perugia secured his second lot of specimens.

Gymnocorymbus thayeri Eigenmann.

17340, 8, 22-30 mm., Cachuela Esperanza. Mar., 1922.

Gymnocorymbus ternetzi (Boulenger).

17187, 1, 45 mm., Lagoons, Lake Rogoagua. Oct., 1921.

17188, 6, 48-50 mm., Reyes. Nov., 1921.

Hemigrammus ocellifer (Steindachner).

17265, 1, 32 mm., Lagoons, Lake Rogoagua. Nov., 1921.

Hemigrammus lunatus Durbin.

17264, 2, 38-68 mm., Lagoons, Lake Rogoagua. Nov., 1921.

17200, 32, 34-45 mm., Lagoons, Lake Rogoagua. Nov., 1921.

17201, 2, 35 and 38 mm., Ixiamas. Dec., 1921.

Hyphessobrycon callistus (Boulenger).

17262, 25, 28-36 mm., Lagoons, Lake Rogoagua. Nov., 1921.

17263, 9, 26-34 mm., Reyes. Nov., 1921.

Hyphessobrycon ellisi Pearson, sp. nov. Plate X, fig. 2.

For Mrs. Marion Durbin Ellis.

This species differs from *Hyphessobrycon* by having the second suborbital in contact with the preopercle below and 4 teeth in the inner series of the premaxillary. It differs from *Bryconamericus* by having an incomplete lateral line.

Gravid females show the largest specimens to be mature.

17343, 55, cotypes, 24-33 mm., Espia. July, 1921.

17344, 34, 27-36 mm., Tumupasa. Dec., 1921.

17345, 34, 22-30 mm., Popoi River, Upper Beni. Sept., 1921.

Head 4; depth 3.8 to 4; D.10; A.15 to 17; eye 3 to 3 1/3; lateral line 4—33 to 35—2, incomplete, in some specimens only lacking 5 or 6 scales of being complete, in others not more than half of the scales with pores; body compressed; inter-orbital equal to the eye; maxillary with 2 polycuspid teeth; 2 or 3 tricuspid teeth in the outer series of the premaxillary; 4 five-pointed teeth in the inner series; mandible with 4 or 5 large five-pointed teeth followed by 5 or 6 smaller usually tridentate teeth; gill rakers 6+7; second suborbital in contact with the preopercle below but leaving a wide naked margin behind; many tactile papillæ on the head appearing as tiny orange dots; frontal fontanel small triangular, its length about 1/6 that of the diameter of the eye; the parietal slightly less than 1 1/2 times the diameter of the eye; snout rounded; predorsal area widely rounded back of the occipital process, with a narrow crest in front of the dorsal; origin of the dorsal equidistant from the tip of snout and the base of the caudal; pectorals not reaching ventrals; ventrals scarcely reaching the anal; origin of anal under the eighth dorsal ray,

very slightly emarginate, the longest ray 2 times in the head; anal sheath consisting of only 2 to 4 scales, covering the first 4 to 8 rays; caudal lobes equal to the head in length.

Humeral spot distinct, vertical, separated from the head by 1 or 2 scales; a dark silvery lateral band half the total length ending in a small black caudal spot that is not continued on the middle caudal rays; numerous chromatophores on the head and body, thickest on the back and above the anal, very few on the abdomen below the lateral line; fins unmarked.

Astyanax abramis (Jenyns).

- 17166, 1, 118, mm., Lower Bopi. Sept., 1921.
17167, 2, 78 and 90 mm., Rio Colorado, Lower Bopi. Sept., 1921.
17168, 5, 86-122 mm., Popoi River, Upper Beni. Sept., 1921.
17169, 13, 95-142 mm., Ixiamas. Dec., 1921.
17170, 15, 76-128 mm., Huachi. Aug., 1921.
17171, 54, 58-120 mm., Rurrenabaque. Oct., 1921.
17304, 5, 34-75 mm., Rio Iniqui, Upper Beni. Sept., 1921.

These specimens like the types have the chromatophores collected along the bases of the scales to form rows of spots.

Astyanax bimaculatus (Linné).

- 17163, 1, 90 mm., Lake Rogoagua. Nov., 1921.
17164, 1, 108 mm., Reyes. Nov., 1921.
17165, 44, 42-78 mm., Huachi. Aug., 1921.
17178, 185, 12-80 mm., Cachuela Esperanza. Mar., 1922.
17179, 22, 18-30 mm., Lagoons, Lake Rogoagua. Nov., 1921.
17228, 2, 28-35 mm., Rurrenabaque. Oct., 1921.

Several of the above specimens have rows of spots in the middle of the scales and thus agree with *A. bimaculatus paraguayensis*.

Astyanax lineatus (Perugia).

- 17172, 21, 65-122 mm., Rio Colorado, Lower Bopi. Sept., 1921.
17173, 50, 55-98 mm., Popoi River, Upper Beni. Sept., 1921.
17174, 48, 45-158 mm., Huachi. Aug., 1921.
17175, 63, 48-88 mm., Rurrenabaque. Oct., 1921.
17176, 16, 68-112 mm., Ixiamas. Dec., 1921.
17177, 18, 55-128 mm., Tumupasa. Dec., 1921.
17303, 3, 55-65 mm., Rio Iniqui, Upper Beni. Sept., 1921.

The above specimens have the dark lateral bands formed by the collection of chromatophores along the lateral edges of the scales. This distinguishes them from Eigenmann's new

species *A. simulatus* which has the chromatophores collected along the posterior edge to form lateral bands. 17173 has 2 or 3 more anal rays than the types. Heretofore described only from the Paraguay system.

***Astyanax guaporensis* Eigenmann.**

17322, 12, 27-44 mm., Lagoon near Reyes. Nov., 1921.

***Ctenobrycon hauxwellianus* (Cope).**

17294, 187, 25-74 mm., Cachuela Esperanza. Mar., 1922.

17295, 15, 45-60 mm., Reyes. Nov., 1921.

17296, 9, 27-48 mm., Rurrenabaque. Oct., 1921.

17297, 3, 50-68 mm., Lagoons, Lake Rogoagua. Nov., 1921.

17298, 5, 48-52 mm., Huachi. Aug., 1921.

17299, 2, 44-46 mm., Popoi River, Upper Beni. Sept., 1921.

All of the above specimens have the lateral line complete. This agrees with other specimens taken from various localities in the Amazon basin of which Dr. Eigenmann examined 1,400. In this respect they show no relation to specimens taken in the Paranahyba in which the lateral line is said to "stutter."

***Astyanacinus moorii* (Boulenger).**

17180, 19, 55-76 mm., Tumupasa. Dec., 1921.

17181, 24, 54-95 mm., Popoi River, Upper Beni. Sept., 1921.

17182, 5, 52-78 mm., Ixiamas. Dec., 1921.

17183, 13, 45-70 mm., Huachi. Aug., 1921.

17184, 3, 54-100 mm., Rurrenabaque. Nov., 1921.

***Astyanacinus multident* Pearson, sp. nov. Plate IX, fig. 4.**

17323, cotypes, 22, 95-140 mm., Rio Colorado, Lower Bopi. Sept., 1921.

17324, 2, 64-96 mm., Popoi River, Upper Beni. Sept., 1921.

17325, 1, 76 mm., Tumupasa. Dec., 1921.

17326, 1, 83 mm., Rurrenabaque. Oct., 1921.

Head $3\frac{2}{3}$ to 4; depth 3 to $3\frac{1}{3}$; D.11; A.28 to 31; eye $3\frac{1}{2}$ to $4\frac{1}{4}$; lateral line 7 or 8—39 to 41—7; 3 or 4 teeth in the outer series of the premaxillary, 5 in the inner row; mandible with 4 large teeth in front and then followed abruptly by smaller teeth on the sides; maxillary with about 11 teeth along almost the entire border; maxillary-premaxillary border $\frac{1}{2}$ the length of the head; the third suborbital with a wide naked border; about 12 gill rakers on the lower gill arch, their length equal to $\frac{1}{2}$ the diameter of the eye; interorbital convex; pre-

dorsal area narrowly rounded; 15 scales between the occipital process and the origin of the dorsal; dorsal truncate, the highest ray .85 the length of the head, its origin much nearer the tip of the snout than the base of the caudal, separated from the adipose by 6 or 7 scales when depressed; preventral area rounded; the pectorals usually not quite reaching the base of the ventrals; ventrals almost reaching anal, occasionally reaching the anal; anal emarginate; scales of the lower caudal lobe adherent, no pouch in the males.

An oval spot just above the lateral line, covering scales 3 to 5; caudal spot large, extending to the end of the middle caudal rays; a wide, rather indistinct, lateral band; chromatophores collected into spots at the bases of the caudal scales.

Hemibrycon huambonicus (Steindachner).

17318, 7, 42-88 mm., Rio Colorado, Lower Bopi. Sept., 1921.

17319, 20, 48-98 mm., Popoi River, Upper Beni. Sept., 1921.

17320, 30, 28-57 mm., Tumupasa. Dec., 1921.

Hemibrycon beni Pearson, sp. nov. Plate II, fig. 6.

17321, 48 cotypes, 25-66 mm., in good condition, 58, 33-95 mm. dried during shipment, Espia. July, 1921.

17347, 6, 26-30 mm., Rio Colorado, Lower Bopi. Sept., 1921.

Head $3\frac{3}{4}$ to 4; depth 3 to $3\frac{1}{3}$; D.10; A. 21 or 22; eye $2\frac{2}{3}$ to 3 times in the head; lateral line 6 or 7—42 to 46—5; about 11 strong teeth along almost the entire edge of the maxillary, gradually decreasing in size outward; 4 or 5 teeth in the outer series of the premaxillary, 4 in the inner; mandible with 4 large teeth in front, the third the largest, followed abruptly by about 8 smaller teeth; second suborbital in contact with the preopercle below, a narrow naked area posterior; 10 gill rakers on the lower gill arch, their length $\frac{1}{2}$ that of the gill filament; parietal fontanel twice as long as the frontal; dorsal and ventral profiles equally convex; predorsal area narrowly rounded, 18 scales in a median series; origin of dorsal equidistant from the tip of the snout and the base of the caudal, its margin rounded; preventral region rounded, with a median series of 16 scales; pectorals scarcely reaching ventrals; ventrals reaching anal opening; anal rounded, the longest ray not reaching tip of last ray when depressed; the scales thin, paper-like, not rigid; the base of the caudal usually with a large abnormal scale above and below the

median line and extending some distance upon the caudal rays; in some specimens the single scale is replaced by two smaller scales.

General body color dark brown above, light brown below; a dark lateral band continued to the tip of the middle caudal rays; dorsal with a black diagonal band; anal tipped with black; a black vertical humeral spot on the third to fifth vertical row of scales. In life metallic silvery; anal and caudal yellow.

***Bryconamericus alfredæ* Eigenmann MS.**

17327, 37, 36-68 mm., Rio Colorado, Lower Bopi. Sept., 1921.

17328, 7, 40-48 mm., Popoi River, Upper Beni. Sept., 1921.

17329, 4, 37-50 mm., Huachi. Aug., 1921.

17330, 1, 48 mm., Rurrenabaque. Oct., 1921.

***Bryconamericus bolivianus* Pearson, sp. nov. Plate X, fig. 4.**

17349, 9 cotypes, 28-48 mm., Rio Colorado, Lower Bopi. Sept., 1921.

17350, 9, 32-40 mm., Popoi River, Upper Beni. Sept., 1921.

17351, 1, 32 mm., Rio Iniqui, Upper Beni. Sept., 1921.

Head 4 to 4 $\frac{1}{3}$; depth 4 $\frac{1}{3}$ to 5; D. 10; A. 15 to 16; eye 3 to 3 $\frac{1}{3}$; scales 4—35 to 38—2 $\frac{1}{2}$ or 3; slender, compressed; ventral and dorsal outlines evenly arched; second suborbital in contact with the preopercle below, leaving a large naked area behind; interorbital convex, its width less than the orbital length; frontal fontanel narrow, $\frac{3}{4}$ the length of the eye, the parietal fontanel 1 $\frac{1}{2}$ times as long and 3 times as wide at its widest point; occipital process short, its length equal to about $\frac{1}{8}$ of the distance from its tip to the origin of the dorsal; all teeth tridentate; maxillary with 4 or 5 teeth; 4 teeth in the inner series of the premaxillary, 3 or 4 teeth about the same size in the outer series; mandible with 4 teeth of the same size followed by 4 or 5 teeth regularly decreasing in size; lateral line complete; origin of the dorsal equidistant from the tip of the snout and the base of the caudal, its margin truncate; pectorals reaching base of the ventrals; ventrals not reaching the anal; anal slightly emarginate; an enlarged scale at the base of each caudal lobe.

A silvery lateral band, dark beneath the scales, ending at the base of the caudal in a small dark spot which is not continued on the middle caudal rays, no humeral spot; chromatophores on the back collected in a single band in the middle of each scale.

Bryconamericus hemigrammus Pearson, sp. nov.

17353, 11 cotypes, 25-40 mm., Popoi River, Upper Beni. Sept., 1921.

Head 4 to 4.3; depth, 4.2 to 4.7; D.10; A.15 or 16; eye 2.8 to 3; scales 4-34 to 37-21½; interorbital equal to the eye; second suborbital in contact with the preopercle below, leaving a wide naked area behind; occipital process equal to 1/8 the distance from its tip to the origin of the dorsal, bordered by 2 scales on the sides; skull not strongly convex; frontal fontanel triangular, not half as long as the parietal; snout blunt; 9 gill rakers on the lower gill arch; maxillary ¾ the length of the eye, with 2 polycuspid teeth; 4 teeth in the inner series of the premaxillary; 3 or 4 tridentate teeth in the outer series; mandible with about 10 three- or five-pointed teeth regularly decreasing in size backward; lateral line incomplete, the last 5 to 10 scales without pores; origin of the dorsal slightly nearer the tip of the snout than the base of the caudal; pectorals not reaching base of ventrals, ventrals not to anal; a much enlarged scale at the base of each caudal lobe.

A silvery lateral band; a small caudal spot not continued on the middle caudal rays; an indistinct humeral spot.

Acrobrycon Eigenmann & Pearson, gen. nov.

Type *Tetragonopterus ipanquianus* Cope.

Closely allied to *Hemibrycon*, differing in that the male has a large caudal pouch. In this respect it resembles *Argopleura*, which differs from *Bryconamericus* by the male possessing a caudal pouch. The scales are continued along the middle of the caudal much farther than above or below. Along the ventral edge of the caudal they are continued only half as far. The scales of the lower half of the caudal are attached to skin, which is free from the caudal rays it covers and which is pouched out away from the rays. Cheek entirely covered by the suborbital. Premaxillary with 2 rows of teeth, 4 in the inner row; maxillary with teeth along more than half its length.

Acrobrycon ipanquianus (Cope).

17305, 3, 72-114 mm., Espia. July, 1921.

Creagrutus beni Eigenmann.

- 17310, 64, 38-75 mm., Tumupasa. Dec., 1921.
17311, 55, 30-83 mm., Popoi River, Upper Beni. Sept., 1921.
17312, 31, 34-82 mm., Rio Colorado, Lower Bopi. Sept., 1921.
17313, 29, 33-83 mm., Rio Iniqui, Upper Beni. Sept., 1921.
17314, 1, 58 mm., Rurrenabaque. Sept., 1921.
17315, 2, 44 and 51 mm., Ixiamas. Dec., 1921.
17316, 2, 62 and 64 mm., Huachi. Aug., 1921.

Piabina beni Pearson, sp. nov. Plate X, fig. 5.

- 17317, 11, 30-40 mm., Popoi River, Upper Beni. Sept., 1921.

Very closely related to *P. argentea* from which it differs by having the premaxillary bones more angular, thus leaving a greater space between the first and third rows of teeth.

Head about 4; depth 3; D.10; A.20 to 23; lateral line 5-37 to 39-4; eye about $2\frac{1}{2}$; second suborbital leaving a rather wide naked area behind and below; parietal fontanel $1\frac{1}{2}$ times as long as the frontal; interorbital slightly less than the diameter of the eye; maxillary with 2 teeth, its length equal to $\frac{7}{10}$ the diameter of the eye; 5 teeth in the front series of the premaxillary, the third slightly withdrawn, the fourth entirely so; posterior row of 4 teeth, a single tooth between the anterior and posterior rows that has apparently withdrawn from the anterior row; mandible with 2 large teeth in front, followed by 4 teeth on the sides which regularly decrease in size; 7 gill rakers on the lower gill arch, their length equal to about $\frac{1}{3}$ that of the gill filament; dorsal profile more strongly arched than the ventral; predorsal area rounded, with a median series of 14 scales; origin of the dorsal nearer to the tip of the snout than to the base of the caudal, the second ray the longest, extending beyond the last ray when depressed; preventral area rounded, with a median series of 12 scales; origin of the ventrals slightly in advance of the origin of the dorsal; origin of the anal slightly posterior to the last dorsal ray; pectorals just reaching the base of the ventrals; ventrals reaching anal.

A vertical humeral spot, mostly above the lateral line; a silvery lateral band; an indistinct caudal spot.

Gephyrocharax chocoënsis Eigenmann.

- 17289, 32, 50-62 mm., Rurrenabaque. Oct., 1921.
17290, 16, 50-63 mm., Tumupasa. Dec., 1921.
17291, 9, 43-68 mm., Popoi River, Upper Beni. Sept., 1921.
17292, 6, 53-70 mm., Ixiamas. Dec., 1921.
17293, 1, 54 mm., Huachi. Aug., 1921.

Comparison with the paratypes of *G. chocoënsis* from the Pacific side of Colombia shows these specimens to be the same. They usually possess 2 more anal rays and have a distinct humeral spot.

Subfamily GASTEROPELECINÆ.

Thoracocharax stellatus (Kner).

- 17144, 11, 40-55 mm., Cachuela Esperanza. Mar., 1922.
17145, 56, 34-73 mm., Lake Rogoagua. Nov., 1921.
17146, 11, 45-65 mm., Rurrenabaque. Oct., 1921.

Subfamily CHALCININÆ.

Chalcinus angulatus curtus Garman.

- 17139, 46, 38-200 mm., Lagoons, Lake Rogoagua. Nov., 1921.
17140, 14, 25-52 mm., Lake Rogoagua. Nov., 1921.
17141, 9, 50-65 mm., Cachuela Esperanza. Mar., 1922.
17142, 3, 135-150 mm., Rurrenabaque. Oct., 1921.

All the young specimens of 17140 may not belong to this variety.

Chalcinus albus (Cope).

- 17143, 5, 68-88 mm., Cachuela Esperanza. Mar., 1922.
17307, 1, 135 mm., Rurrenabaque. Oct., 1921.

Brachychalcinus copei (Steindachner).

- 17261, 8, 36-75 mm., Ixiamas. Oct., 1921.

Clupeacharax Pearson, gen. nov.

Compressed, elongate; upper profile straight; breast with a median keel; premaxillary with 2 series of teeth, 2 teeth in the anterior series, 5 teeth in the inner series; no teeth in the maxillary which is very long and slender, widened in front; mandible with a series of 3 five- to six-pointed teeth; gill membranes free from the isthmus and from each other; origin of the anal in advance of the origin of the dorsal; ventrals small; pectorals large, falcate; adipose fin present; anal long; lateral line complete, with the appearance of an anchovy.

The nature of the lateral line, scales, and armature of the cheeks puts it in the Chalcininae.

Clupeacharax anchoveoides Pearson, sp. nov. Plate XI, fig. 2,
and Plate VII, fig. 3.

17356, 1 type, 58 mm., Cachuela Esperanza. Mar., 1922.

Head $4\frac{2}{5}$; depth $4\frac{1}{3}$; D.10; A.40; lateral line 36, 5 in a transverse series between the origin of the dorsal and the anal; body elongate, greatly compressed, deepest midway between the dorsal and the base of the head; second suborbital covering almost the entire cheek, leaving a narrow naked area posteriorly; length of the snout less than the diameter of the eye; 2 teeth in the anterior series of the premaxillary, each tooth with a large point and a smaller one on the inner margin; 5 five-pointed teeth in the inner series; no teeth on the maxillary; mandible with a series of 3 five- to six-pointed teeth, the second tooth a little the larger; maxillary long and slender, widened in front, its inner margin slipping under the preorbital for its entire length, its length $2\frac{1}{3}$ times in the head; interorbital convex, equal to the snout in length; nostrils together, near the eyes; frontal fontanel very narrow, less than the diameter of the eye in length; parietal fontanel triangular, its width about $\frac{1}{3}$ the diameter of the eye; gill membranes free from the isthmus and from each other; lateral line complete, its course suddenly dropping a short distance behind the head, then running straight back just above the anal leaving a single scale between it and the anterior third of the anal, touching the posterior $\frac{2}{3}$ of the anal, just back of the anal it bends sharply upward and ends on the last scale at the middle of the caudal base; scales cycloid, usually with a single median longitudinal line and a vertical line which is covered by the preceding scale, sometimes another line from the point of crossing of the median and vertical lines; pectorals extending beyond the middle of the ventrals; ventrals not reaching anal by a distance equal to one-half their length; origin of dorsal above the eleventh anal ray, its distance from the base of the caudal $1\frac{3}{4}$ times in its distance from the tip of the snout, the highest ray slightly less than the length of the eye and snout; caudal equal to the head in length, rather deeply forked.

A broad silvery lateral band; a narrow dark mid-dorsal line,

a few chromatophores irregularly scattered on the scales above the silvery band; a few chromatophores collected at the base of the caudal in an indistinct spot.

Subfamily STETHAPRIONINÆ.

Ephippicharax orbicularis (C. & V.).

17306, 1, 30 mm., Cachuela Esperanza. Mar., 1922.

Subfamily SERRASALMONINÆ.

Serrasalmo marginatus (Valenciennes).

17120, 1, 160 mm., Lake Rogoagua. Oct., 1921.

Serrasalmo spilopleura Kner.

17116, 4, 145-175 mm., Lagoons near Reyes. Oct., 1921.

17117, 1, 105 mm., Huachi. Aug., 1921.

17118, 3, 152-200 mm., Ivon. Feb., 1922.

17119, 1, 195 mm., Lake Rogoagua. Oct., 1921.

Serrasalmo humeralis C. & V.

17121, 3, 190-205 mm., Ivon. Feb., 1922.

Subfamily MYLINÆ.

Catoprion mento (Cuvier).

17113, 1, 75 mm., Lagoons near Reyes. Oct., 1921.

Metynnis roosevelti Eigenmann.

17115, 11, 96-155 mm., Lagoon near Reyes. Oct., 1921.

17341, 3, 24-26 mm., Ivon. Feb., 1922. These immature specimens probably belong here.

Mylossoma aureus (Spix).

17114, 10, 32-70 mm., Cachuela Esperanza. Mar., 1922.

Mylossoma albiscopis (Cope).

17309, 1, 200 mm., Rurrenabaque. Oct., 1921.

Subfamily CHARACINÆ.

Charax gibbosus (Linnæus).

17125, 4, 78-130 mm., Reyes. Nov., 1921.

17308, 1, 47 mm., Lake Rogoagua. Oct., 1921.

Charax squamosus Eigenmann & Kennedy.

17161, 1, 148 mm., Rurrenabaque. Oct., 1921.

17220, 2, 183 and 230 mm., Huachi. Aug., 1921.

Rœboides affinis (Günther).

17126, 10, 75-110 mm., Rurrenabaque. Oct., 1921.

17127, 5, 60-140 mm., Popoi River, Upper Beni. Sept., 1921.

Cynopotamus kneri (Steindachner).

17128, 1, 180 mm., Huachi. Aug., 1921.

17129, 5, 110-160 mm., Rurrenabaque. Oct., 1921.

Salminus hilarii C. & V.

17229, 2, 195 and 330 mm., Ixiamas. Dec., 1921.

The species of this genus are not yet definitely delimited. It seems that there have been many mistaken identifications in previous records, and the identification of the present specimens may be mistaken. The counts for the two specimens are: A. 25 and 25, scales 13-75-8 and 13-76-9.

Subfamily ACESTRORHAMPHINÆ.

Acestrorhynchus falcatus (Bloch).

17123, 6, 185-230 mm., Lake Rogoagua. Oct., 1921.

17124, 12, 75-112 mm., Cachuela Esperanza. Mar., 1922.

Subfamily ERYTHRININÆ.

Hoplias malabaricus (Bloch).

17107, 16, 37-210 mm., Huachi. Aug., 1921.

17108, 5, 190-262 mm., Lagoons, Lake Rogoagua. Nov., 1921.

17109, 34, 30-217 mm., Lagoons near Reyes. Oct., 1921.

17110, 2, 235-242 mm., Peña Colorado, Upper Beni. Sept., 1921.

17111, 4, 70-180 mm., Cachuela Esperanza. Mar., 1922.

17112, 1, 47 mm., Rio Iniqui, Upper Beni. Sept., 1921.

Hoplerythrinus unitaeniatus (Spix).

17105, 4, 205-278 mm., Lagoons, Lake Rogoagua. Nov., 1921.

17106, 6, 125-258 mm., Cachuela Esperanza. Mar., 1922.

17122, 17, 24-54 mm., Lagoons, Lake Rogoagua. Oct., 1921.

ORDER GLANENCHELI.

Family GYMNOTIDÆ.

Hypopomus brevirostris (Steindachner).

- 17028, 6, 112-160 mm., Reyes. Nov., 1921.
17029, 5, 82-100 mm., Lagoons, Lake Rogoagua. Nov., 1921.
17030, 1, 125 mm., Ixiamas. Dec., 1921.

Eigenmannia virescens (Valenciennes).

- 17031, 21, 80-295 mm., Lake Rogoagua. Nov., 1921.
17032, 6, 150-180 mm., Rurrenabaque. Oct., 1921.
17033, 6, 148-180 mm., Reyes. Nov., 1921.

Gymnotus carapo Linnæus.

- 17026, 4, 150-318 mm., Reyes. Nov., 1921.
17027, 6, 148-335 mm., Lagoons, Lake Rogoagua. Nov., 1921.

Sternopygus macrurus (Bloch & Schneider).

- 17023, 1, 360 mm., Rio Colorado, Lower Bopi. Sept., 1921.
17024, 1, 292 mm., Huachi. Aug., 1921.
17025, 5, 140-370 mm., Popoi River, Upper Beni. Sept., 1921.

ORDER SYMBRANCHIA.

Family SYMBRANCHIDÆ.

Symbranchus marmoratus Bloch.

- 17249, 2, 210 and 750 mm., Lagoons, Lake Rogoagua. Nov., 1921.
17250, 14, 80-280 mm., Reyes. Nov., 1921.

ORDER ISOSPONDYLI.

Family ENGRAULIDÆ.

Anchovia brevirostris Günther.

- 17354, 2, 30 and 37 mm., Lake Rogoagua. Nov., 1921. Immature specimens without scales.

Family CLUPEIDÆ.

Neosteus flavipinnis (Val.).

- 17252, 3, 122-238 mm., Lake Rogoagua. Oct., 1921.

ORDER CYPRINODONTES.

Family PÆCILIDÆ.

Rivulus rogoaguæ Pearson & Myers, sp. nov.

17257, type and 41 paratypes, the largest the type, 28-54 mm., Lake Rogoagua. Nov., 1921.

Closely related to *R. balzanii* from which it differs in the lesser depth.

Head 3.2 to 3.53; depth 5 to 5.65; D.8; A.16 to 20; eye 3 to 3.6; scales 35 to 41 in a lateral series, 11 in a transverse series between the dorsal and the anal, 28 to 31 predorsal; head rather flattened, much depressed above, little or not at all bulging at the sides, slightly sharper and less rounded in profile than in most other species, lips rather thinner, the lower projecting; head $1\frac{1}{2}$ as long as wide and $1\frac{3}{5}$ as long as deep; eye $1\frac{1}{3}$ in the interorbital, equal to the snout; interorbital $1\frac{1}{3}$ in the head, equal to the least depth of the caudal peduncle; body more or less rounded anteriorly; dorsal inserted over the middle of the anal, its origin twice as far from the preopercle as from the caudal base; anal base ending very slightly in advance of the end of the dorsal base, its origin midway between the caudal base and opercle edge at the height of the pectoral insertion; pelvics originating a snout length nearer to tip of the snout than to the caudal base, scarcely reaching or reaching vent; pectorals slightly more than reaching pelvics.

Color yellowish brown, darker above, belly pale yellow; on the fourth lateral scale row (counting down from the dorsal) each scale has a brown dot, every third or fourth dot darker than the rest; similar rows on the sixth and eighth rows; there is almost an obsolete row on the tenth series; anal fin with 3 series of dark dots, one on each fourth ray; dorsal similarly marked; caudal clear or slightly clouded.

Rivulus strigatus Regan.

17258, 61, 30-42 mm., Lagoons, Lake Rogoagua. Nov., 1921.

17259, 103, 24-40 mm., Ivon. Feb., 1922.

17260, 1, 36 mm., Reyes. Nov., 1921.

ORDER SYNENTOGNATHI.

Family BELONIDÆ.

Potamorrhaphis guianensis (Schomburgk).

17253, 15, 115-205 mm., Lagoons, Lake Rogoagua. Nov., 1921.

17254, 2, 103 and 142 mm., Lagoons near Reyes. Oct., 1921.

ORDER PERCOMORPHI.

Family SCIÆNIDÆ.

Plagioscion auratus Castelnau.

17251, 21, 50-295 mm., Lake Rogoagua. Oct., 1921.

Family CICHLIDÆ.

Chætobranchus flavescens Heckel.

17061, 2, 225 and 230 mm., Lagoons near Reyes. Oct., 1921.

17062, 1, 230 mm., Lagoons, Lake Rogoagua. Nov., 1921.

Acaropsis nassa (Heckel).

17047, 3, 125-155 mm., Lagoons near Reyes. Oct., 1921.

17048, 2, 125 mm., Reyes. Nov., 1921.

Astronotus ocellatus (Agassiz).

17063, 1, 230 mm., Lagoons, Lake Rogoagua. Nov., 1921.

17064, 3, 165-230 mm., Reyes. Nov., 1921.

Æquidens tetramerus (Heckel).

17068, 11, 115-180 mm., Lagoons near Reyes. Oct., 1921.

Æquidens portalegrensis (Hensel).

17069, 28, 27-140 mm., Cachuela Esperanza. Mar., 1922.

17070, 30, 15-90 mm., Ivon. Feb., 1922.

17071, 33, 30-62 mm., Rurrenabaque. Oct., 1921.

17072, 2, 75 mm., Lagoons, Lake Rogoagua. Nov., 1921.

None of the specimens I secured have more than 3 spines in the anal and therefore cannot be *Cichlasoma bimaculatum*. I have compared them with *A. portalegrensis* from the Paraguay system and do not find them differing more than the specimens among themselves.

Æquidens dorsigera (Heckel).

17073, 1, 40 mm., Lagoon near Reyes. Oct., 1921.

17074, 2, 45-50 mm., Lagoons, Lake Rogoagua. Nov., 1921.

Mesonauta festivum (Heckel).

17060, 22, 48-112 mm., Lagoons near Reyes. Oct., 1921.

Cichlasoma severum (Heckel).

17058, 1, 185 mm., Lagoon near Reyes. Oct., 1921.

17059, 1, 142 mm., Ivon. Feb., 1922.

Crenicichla lepidota Heckel.

17049, 2, 165-220 mm., Lagoons, Lake Rogoagua. Nov., 1921.

Crenicichla saxatilis (Linnæus).

17050, 27, 42-240 mm., Huachi. Aug., 1921.

17051, 9, 125-180 mm., Reyes. Oct., 1921.

17052, 4, 44-140 mm., Cachuela Esperanza. Mar., 1922.

17053, 1, 112, Ixiamas. Dec., 1921.

17054, 1, 112, Popoi River, Upper Beni. Sept., 1921.

17226, 3, 50-63 mm., Rio Iniqui, Upper Beni. Sept., 1921.

Crenicichla simoni Haseman.

17055, 1, 125 mm., Lagoons, Lake Rogoagua. Nov., 1921.

17056, 2, 62 and 92 mm., Rurrenabaque. Nov., 1921.

17057, 1, 115 mm., Cachuela Esperanza. Mar., 1922.

Apistogramma taniatum (Günther).

17078, 7, 27-48 mm., Reyes. Nov., 1921.

17079, 1, 36 mm., Reyes. Nov., 1921.

17080, 3, 30-40 mm., Lagoons, Lake Rogoagua. Nov., 1921.

17081, 121, 15-42 mm., Ivon. Feb., 1922.

Apistogramma taniatum pertense Haseman.

17082, 4, 37-45 mm., Lagoons, Lake Rogoagua. Nov., 1921.

Geophagus jurupari Heckel.

17075, 30, 25-175 mm., Lagoons near Reyes. Oct., 1921.

17076, 17, 35-100 mm., Lagoons, Lake Rogoagua. Nov., 1921.

17077, 7, 30-56 mm., Ivon. Feb., 1922.

Cichla ocellaris Bloch & Schneider.

17065, 1, 330 mm., Lagoons, Lake Rogoagua. Nov., 1921.

17066, 1, 70 mm., Lagoon near Reyes. Oct., 1921.

17067, 17, 36-48 mm., Lagoons, Lake Rogoagua. Nov., 1921.

VERTICAL DISTRIBUTION OF FISHES IN THE BENI

	500— 1500 ft.	1500 2500 ft.	2500— 3500 ft.
Family Aspredinidæ			
<i>Bunocephalus bifidus</i>	—		
Family Siluridæ			
Subfamily Pimelodinae			
<i>Pteroglanis manni</i>	—		
<i>Pseudopimelodus zungaro</i>		—	—
<i>Cetopsorhamdia nasus</i>	—	—	
<i>Rhamdia quelen</i>	—		
<i>Rhamdia micayi</i>		—	—
<i>Nannorhamdia guttatus</i>		—	
<i>Imparfinis bolivianus</i>		—	
<i>Rhamdella rusbyi</i>		—	—
<i>Pimelodus clarias</i>	—	—	
<i>Pimelodella buckleyi</i>	—		
<i>Pimelodella gracilis</i>	—	—	
<i>Pimelodella roccæ</i>		—	—
<i>Pimelodella griffini</i>	—		
<i>Pimelodella laticeps australis</i>		—	—
<i>Sorubim lima</i>	—		
<i>Cheirocerus eques</i>	—		
Subfamily Auchenipterinae			
<i>Trachelyopterus coriaceus</i>	—		
<i>Trachycorystes galeatus</i>	—		
<i>Trachycorystes ceratophysus</i>	—		
<i>Auchenipterus nuchalis</i>		—	
Family Doradidæ			
<i>Platydoras costatus</i>	—		
<i>Amblydoras hancockii</i>	—		
Family Astroblepidæ			
<i>Astroblepus longiceps</i>			—
Family Cetopsidæ			
<i>Cetopsis candiru</i>	—		
<i>Cetopsis plumbeus</i>			—
Family Pygidiidæ			
<i>Pygidium rivulatum</i>	—	—	—
<i>Pygidium barbouri</i>		—	—
<i>Pygidium eichorniarum</i>	—		
<i>Urinophilus erythrusus</i>	—		
<i>Tridens brevis</i>	—		

	500— 1500 ft.	1500— 2500 ft.	2500— 3500 ft.
Family Callichthyidae			
<i>Callichthys callichthys</i>	—	—	
Hoplosternum littorale	—		
<i>Corydoras latas</i>	—		
<i>Corydoras æneus</i>	—		
Family Loricariidae			
Subfamily Plecostominae			
<i>Plecostomus plecostomus</i>	—		
<i>Plecostomus popoi</i>		—	
<i>Plecostomus bolivianus</i>		—	
<i>Rhinelepis levis</i>		—	
<i>Pterygoplichthys multiradiatus</i>	—		
<i>Ancistrus megalostomus</i>		—	
<i>Ancistrus cirrhosa</i>		—	
<i>Ancistrus hoplogenys</i>		—	
<i>Ancistrus montana</i>	—	—	—
<i>Ancistrus bufonia</i>		—	—
Subfamily Hypoptopominae			
<i>Hypoptopoma joberti</i>	—		
Subfamily Loricariinae			
<i>Loricaria typus</i>	—		
<i>Loricaria lanceolata</i>	—		
<i>Loricaria carinata</i>	—		
<i>Loricaria beni</i>	—		
<i>Farlowella acestrichthys</i>	—		
Family Characidae			
Subfamily Curimatinae			
<i>Curimatopsis macrolepis</i>	—		
<i>Curimatopsis microlepis</i>	—		
<i>Curimatus spilurus</i>	—		
<i>Curimatus nasus</i>	—	—	—
<i>Curimatus elegans nitens</i>	—	—	
<i>Curimatus binotatus</i>	—		
Subfamily Paradontinae			
<i>Parodon hilarii</i>	—	—	—
Subfamily Prochilodinae			
<i>Prochilodus nigricans</i>	—		—
<i>Prochilodus beni</i>	—		
Subfamily Anostomatinae			
<i>Læmolyta fasciata</i>	—		
<i>Schizodon dissimilis</i>	—		

	500— 1500 ft.	1500— 2500 ft.	2500— 3500 ft.
<i>Rhytidodus microlepis</i>	—		
<i>Leporinus striatus</i>	—	—	—
<i>Leporinus frederici</i>	—	—	
<i>Leporinus y-ophorus</i>	—		
Subfamily Nannostomatinae			
<i>Characidium fasciatum</i>	—	—	—
<i>Characidium bolivianum</i>	—	—	—
Subfamily Pyrrhulinae			
<i>Pyrrhulina beni</i>	—		
Subfamily Cheirodontinae			
<i>Aphyocharax dentatus</i>	—	—	
<i>Aphyocharax alburnus</i>	—	—	
<i>Aphyocharax anisitsi</i>	—		
<i>Prionobrama filigera</i>	—		
<i>Megalampodus rogoaguæ</i>	—		
<i>Cheirodon piaba</i>	—	—	
<i>Odontostilbe paraguayensis</i>	—	—	
<i>Monotocheirodon pearsoni</i>	—	—	—
<i>Prodontocharax melanotus</i>	—		
Subfamily Tetragonopterinae			
<i>Tetragonopterus argenteus</i>	—		
<i>Moenkhausia sanctæ-filomenæ</i>	—		
<i>Moenkhausia dichroua</i>	—	—	
<i>Moenkhausia intermedia</i>	—		
<i>Moenkhausia cotinho</i>	—		
<i>Knodus breviceps</i>	—	—	—
<i>Markiana nigripinnis</i>	—		
<i>Gymnocorymbus thayeri</i>	—		
<i>Gymnocorymbus ternetzi</i>	—		
<i>Hemigrammus ocellifer</i>	—		
<i>Hemigrammus lunatus</i>	—		
<i>Hyphessobrycon callistus</i>	—		
<i>Hyphessobrycon ellisi</i>	—		—
<i>Astyanax abramis</i>	—	—	—
<i>Astyanax bimaculatus</i>	—	—	
<i>Astyanax lineatus</i>	—	—	—
<i>Astyanax guaporensis</i>	—		
<i>Ctenobrycon huxwellianus</i>	—	—	
<i>Astyanacinus moorii</i>	—	—	

	500— 1500 ft.	1500— 2500 ft.	2500— 3500 ft.
<i>Astyanacinus multident</i>	—	—	—
<i>Hemibrycon huambonicus</i>	—	—	—
<i>Hemibrycon beni</i>	—	—	—
<i>Bryconamericus alfredæ</i>	—	—	—
<i>Bryconamericus bolivianus</i>	—	—	—
<i>Bryconamericus hemigrammus</i>	—	—	—
<i>Acrobrycon ipanquianus</i>	—	—	—
<i>Creagrutus beni</i>	—	—	—
<i>Piabina beni</i>	—	—	—
<i>Phenacogaster beni</i>	—	—	—
<i>Gephyrocharax chocoensis</i>	—	—	—
Subfamily Gasteropelecinae			
<i>Thoracocharax stellatus</i>	—	—	—
Subfamily Chalcininae			
<i>Chalcinus angulatus curtus</i>	—	—	—
<i>Chalcinus albus</i>	—	—	—
<i>Brachychalcinus copei</i>	—	—	—
<i>Clupeacharax anchoveoides</i>	—	—	—
Subfamily Stethaprioninae			
<i>Ephippicharax orbicularis</i>	—	—	—
Subfamily Serrasalmoninae			
<i>Serrasalmo marginatus</i>	—	—	—
<i>Serrasalmo spilopleura</i>	—	—	—
<i>Serrasalmo humeralis</i>	—	—	—
<i>Serrasalmo maculatus</i>	—	—	—
Subfamily Mylinae			
<i>Catoprin mento</i>	—	—	—
<i>Metynnis roosevelti</i>	—	—	—
<i>Mylossoma aureus</i>	—	—	—
<i>Mylossoma albiscopu</i>	—	—	—
<i>Myleus pacu</i>	—	—	—
Subfamily Characinae			
<i>Charax gibbosus</i>	—	—	—
<i>Charax squamosus</i>	—	—	—
<i>Rœboides affinis</i>	—	—	—
<i>Cynopotamus kneri</i>	—	—	—
<i>Salminus hilarii</i>	—	—	—
Subfamily Acestrorhamphinae			
<i>Acestrorhynchus falcatus</i>	—	—	—

	500— 1500 ft.	1500— 2500 ft.	2500— 3500 ft.
Subfamily Erythrininae			
<i>Hoplias malabaricus</i>	—	—	
<i>Hoplerythrinus uniteniatus</i>	—		
Family Gymnotidae			
<i>Hypopomus brevirostris</i>	—		
<i>Eigenmannia virescens</i>	—		
<i>Gymnotus carapo</i>	—		
<i>Sternopygus macrurus</i>		—	—
Family Symbranchidae			
<i>Symbranchus marmoratus</i>	—		
Family Engraulidae			
<i>Stolephorus poeyi</i>	—		
Family Clupeidae			
<i>Neosteus flavipinnis</i>	—		
Family Poeciliidae			
<i>Rivulus rogoaguæ</i>	—		
<i>Rivulus strigatus</i>	—		
Family Belontiidae			
<i>Potamorhaphis guianensis</i>	—		
Family Sciaenidae			
<i>Plagioscion auratus</i>	—		
Family Cichlidae			
<i>Chaetobranchius flavescens</i>	—		
<i>Acaropsis nassa</i>	—		
<i>Astronotus ocellatus</i>	—		
<i>AEquidens tetramerus</i>	—		
<i>AEquidens portalegrensis</i>	—		
<i>AEquidens dorsigera</i>	—		
<i>Mesonauta festivum</i>	—		
<i>Cichlasoma severum</i>	—		
<i>Crenicichla lepidota</i>	—		
<i>Crenicichla reticularis</i>	—		
<i>Crenicichla saxatilis</i>	—	—	
<i>Crenicichla macrophthalmia</i>	—		
<i>Crenicichla simoni</i>	—		
<i>Apistogramma taeniatus</i>	—		
<i>Apistogramma taeniatus pertense</i>	—		
<i>Geophagus jurupari</i>	—		
<i>Geophagus cupido</i>	—		
<i>Cichla ocellaris</i>	—		

EXPLANATION OF PLATES

Unless otherwise indicated the figures are numbered from top of page toward bottom.

Plate I.

Figure 1. *Pteroglanis manni* Eigenmann & Pearson. Type. No. 16001,
21 mm. Little Rio Negro, Tributary to the Beni.

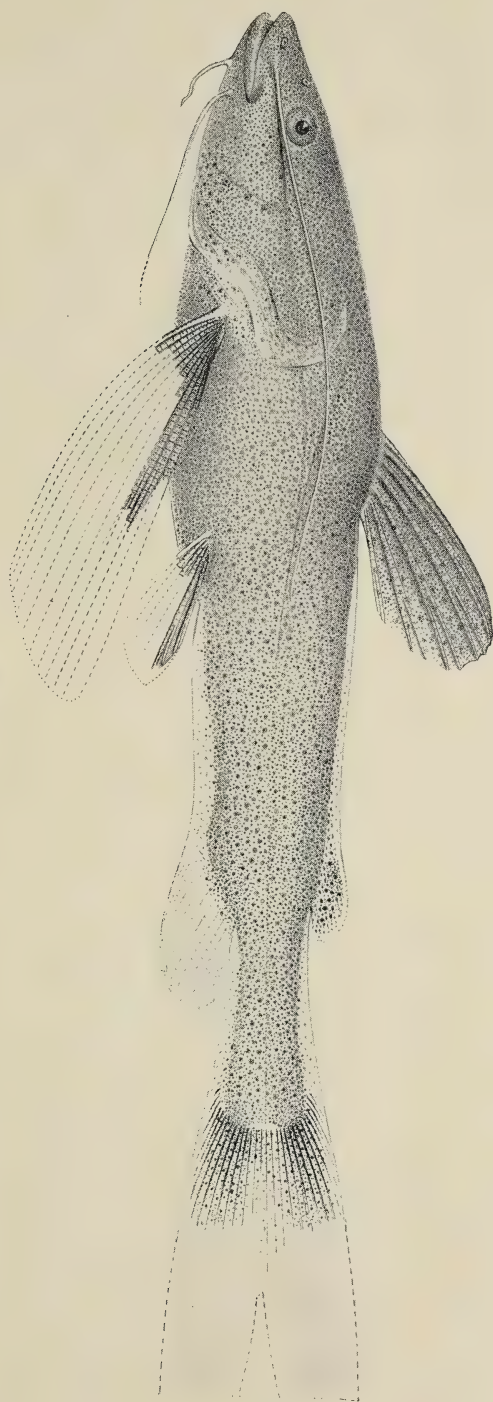


Plate I.

Plate II.

- Figure 1. *Nannorhamdia guttatus* Pearson. Paratype. No. 17268a, 52 mm. Popoi River, Upper Beni.
- Figure 2. *Nannorhamdia guttatus* Pearson. Type. No. 17268, 110 mm. Popoi River, Upper Beni.
- Figure 3. *Imparfinis bolivianus* Pearson. Cotype. No. 17269, 66 mm. Huachi.
- Figure 4. *Rhamdella rusbyi* Pearson. Type. No. 17275, 188 mm. Rio Colorado, Lower Bopi.
- Figure 5. *Astroblepus longiceps* Pearson. Type. No. 17357, 56 mm. Rio Colorado, Lower Bopi.
- Figure 6. *Hemibrycon beni* Pearson. Cotype. No. 17321, 36 mm. Espia.

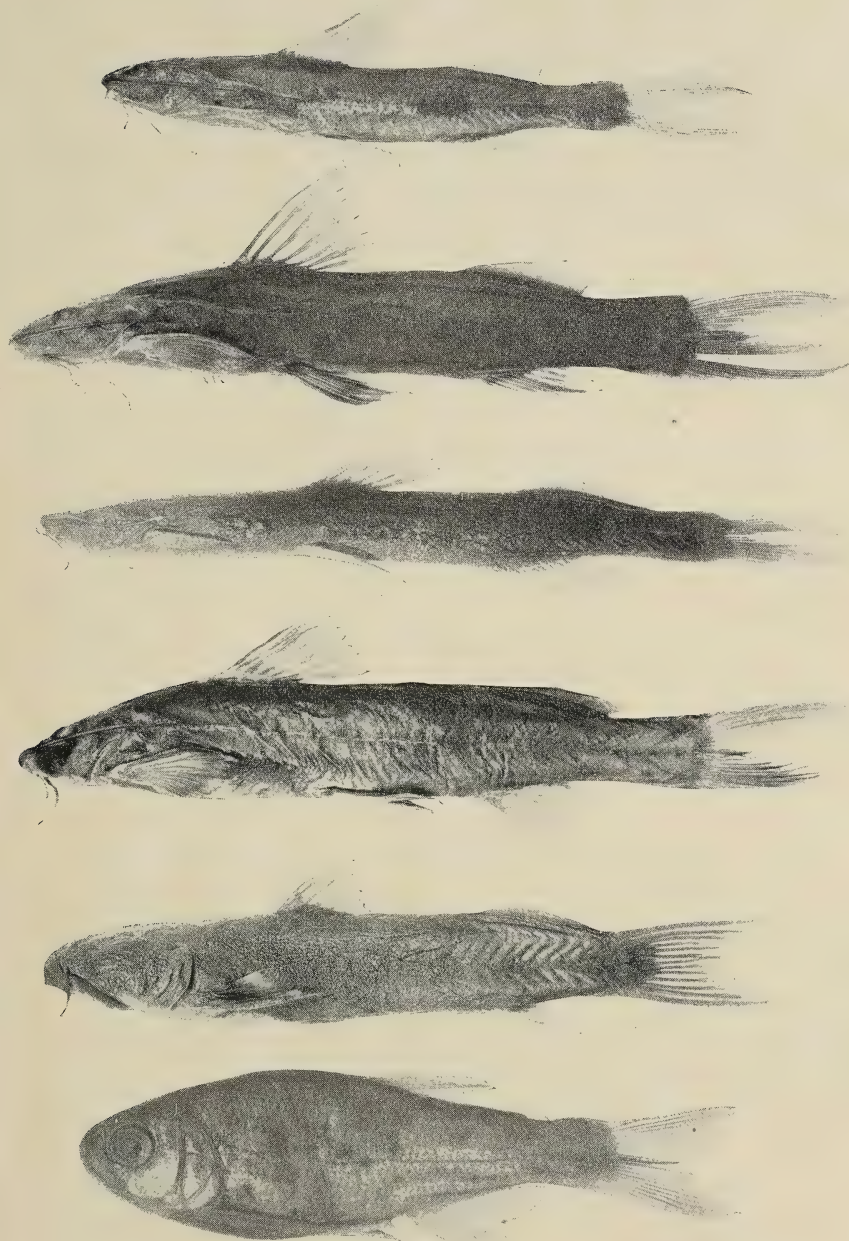


Plate II.

Plate III.

Figure 1. *Corydoras latus* Pearson. Type. No. 17278, 64 mm. Lake Rogoagua.

Figure 2. *Plecostomus popoi* Pearson. Type. No. 17010, 104 mm. Popoi River, Upper Beni.

Figure 3. *Plecostomus popoi* Pearson (view of the ventral surface of the type).

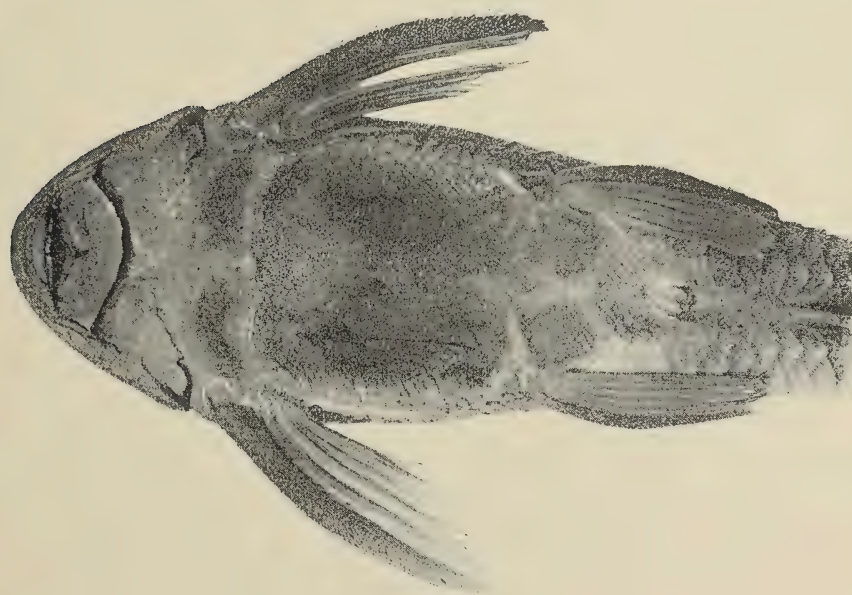
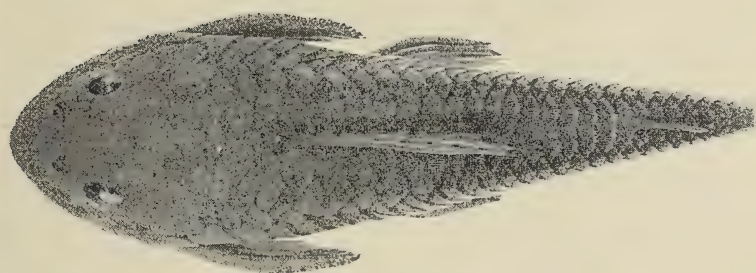
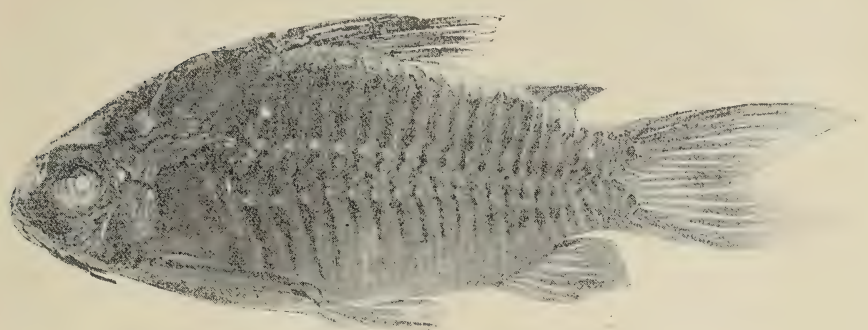


Plate III.

Plate IV.

- Figure 1. *Plecostomus bolivianus* Pearson. Type. No. 17011, 150 mm.
Popoi River, Upper Beni.
- Figure 2. *Plecostomus bolivianus* Pearson (ventral view of the type).
- Figure 3. *Plecostomus bolivanus* Pearson (dorsal view of the type).

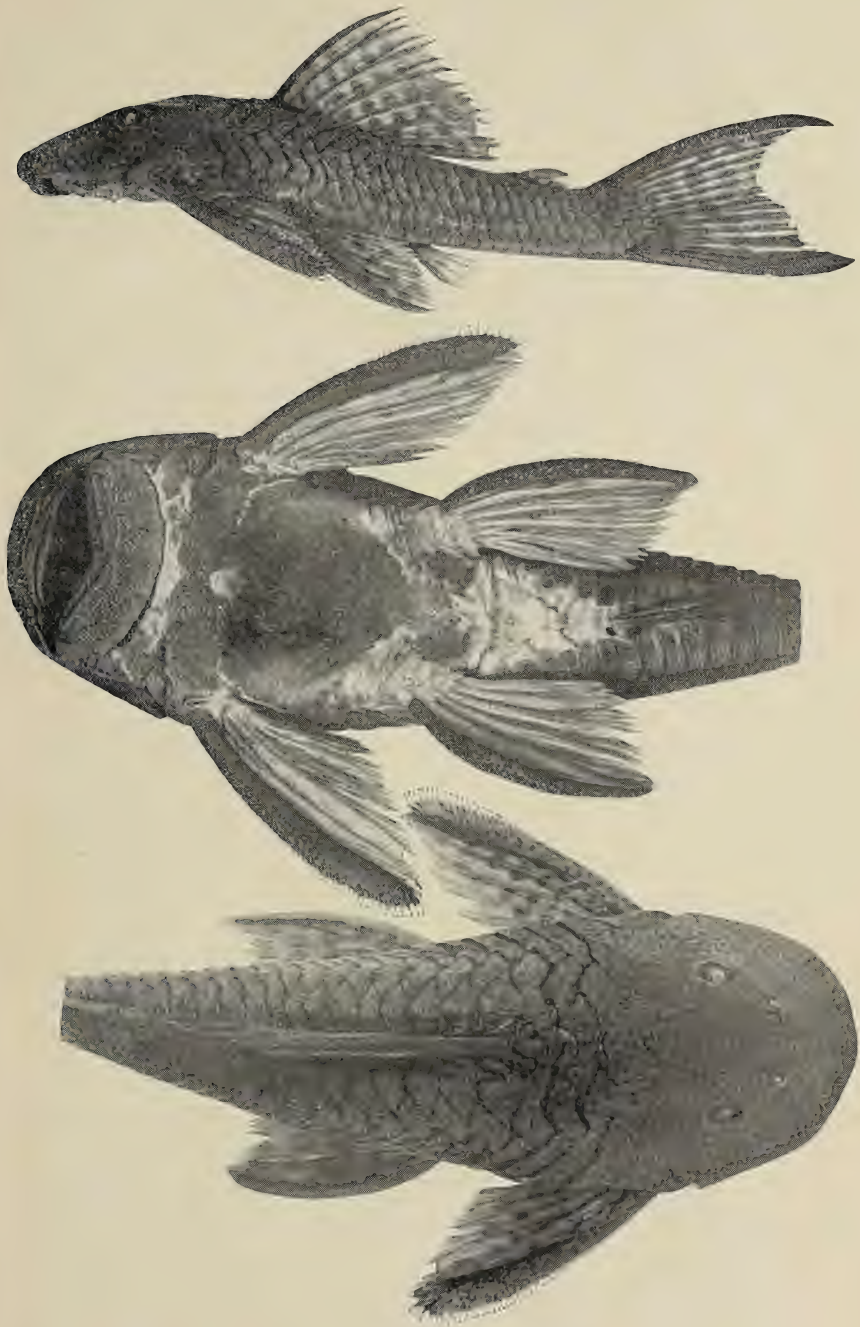


Plate IV.

Plate V.

- Figure 1. *Rhinelepis levis* Pearson. Type. No. 17014, 155 mm. Huachi.
Figure 2. *Rhinelepis levis* Pearson (dorsal view of the type).
Figure 3. *Rhinelepis levis* Pearson (ventral view of the type).
Figure 4. *Loricaria beni* Pearson. Type. No. 17016, 78 mm. Lagoons,
Lake Rogoagua.

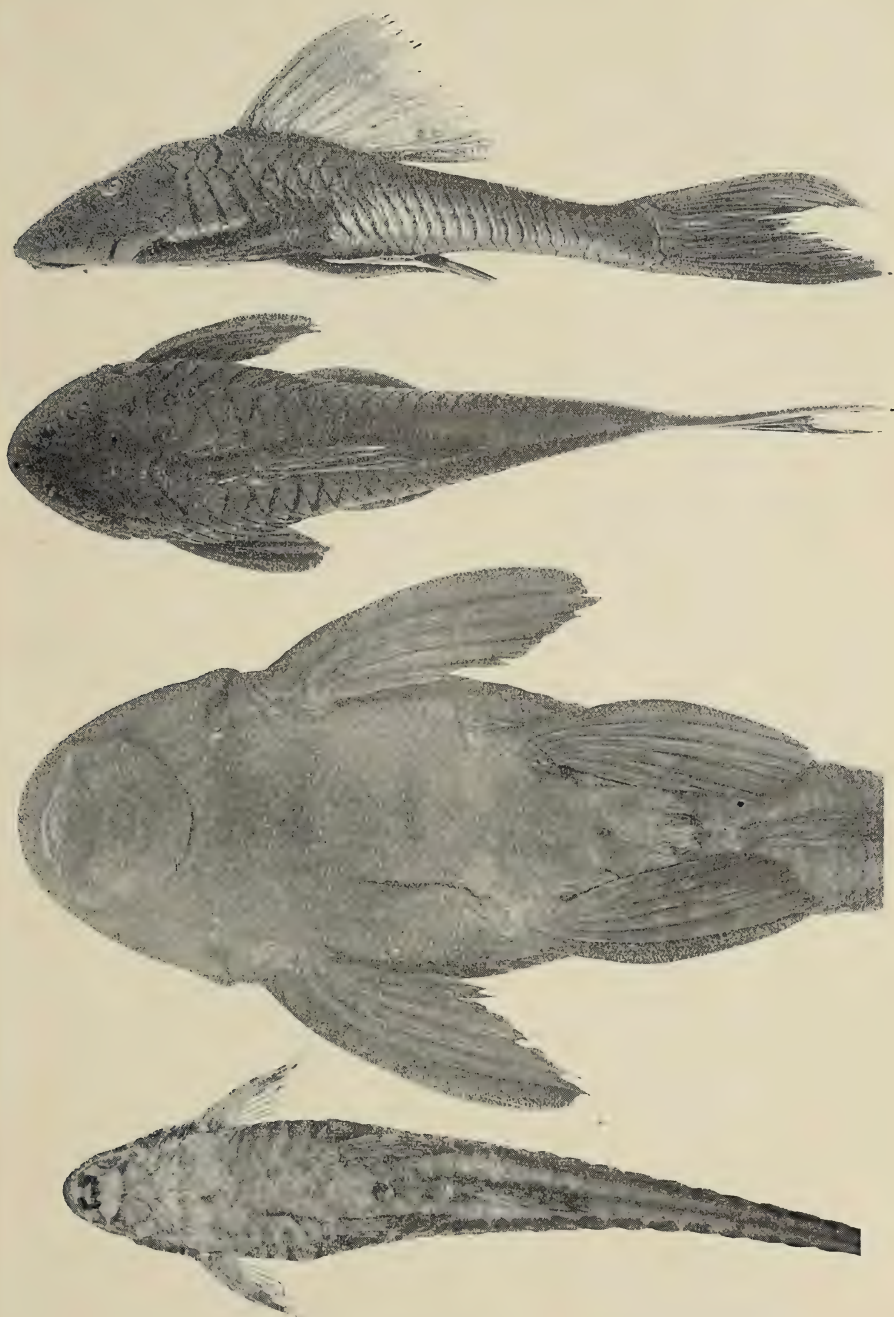


Plate V.

Plate VI.

- Figure 1. *Pterygoplichthys multiradiatus* (Hancock). No. 17022, 390 mm. Lake Rogoagua.
- Figure 2. *Pterygoplichthys multiradiatus* (Hancock) (ventral view of No. 17022).
- Figure 3. *Pterygoplichthys multiradiatus* (Hancock). No. 15353, 310 mm. Cashiboya, Peru. Collector W. R. Allen.
- Figure 4. *Pterygoplichthys multiradiatus* (Hancock) (ventral view of No. 15353).

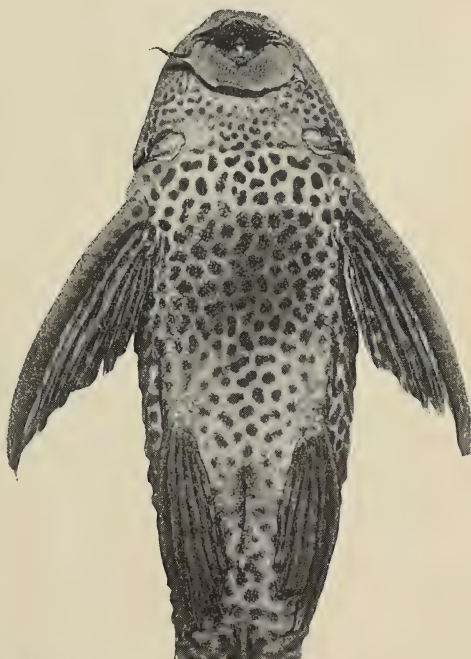
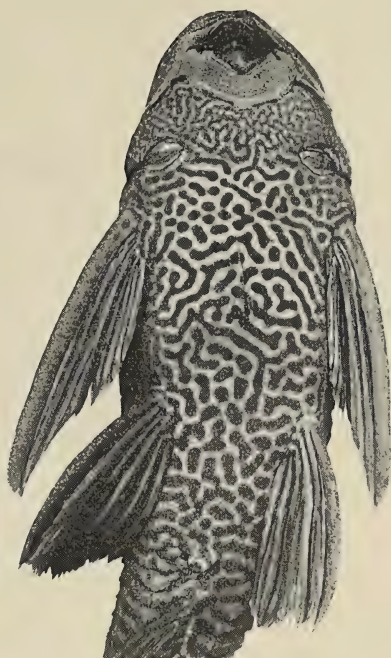


Plate VI.

Plate VII.

Figure 1. *Ancistrus megalostomus* Pearson. Cotype, female. No. 17007, 84 mm. Huachi.

Figure 2. *Ancistrus megalostomus* Pearson (ventral view of the same cotype).

Figure 3. *Clupeacharax anchoveoides* Pearson. Type. No. 17356, 58 mm. Cachuela Esperanza.

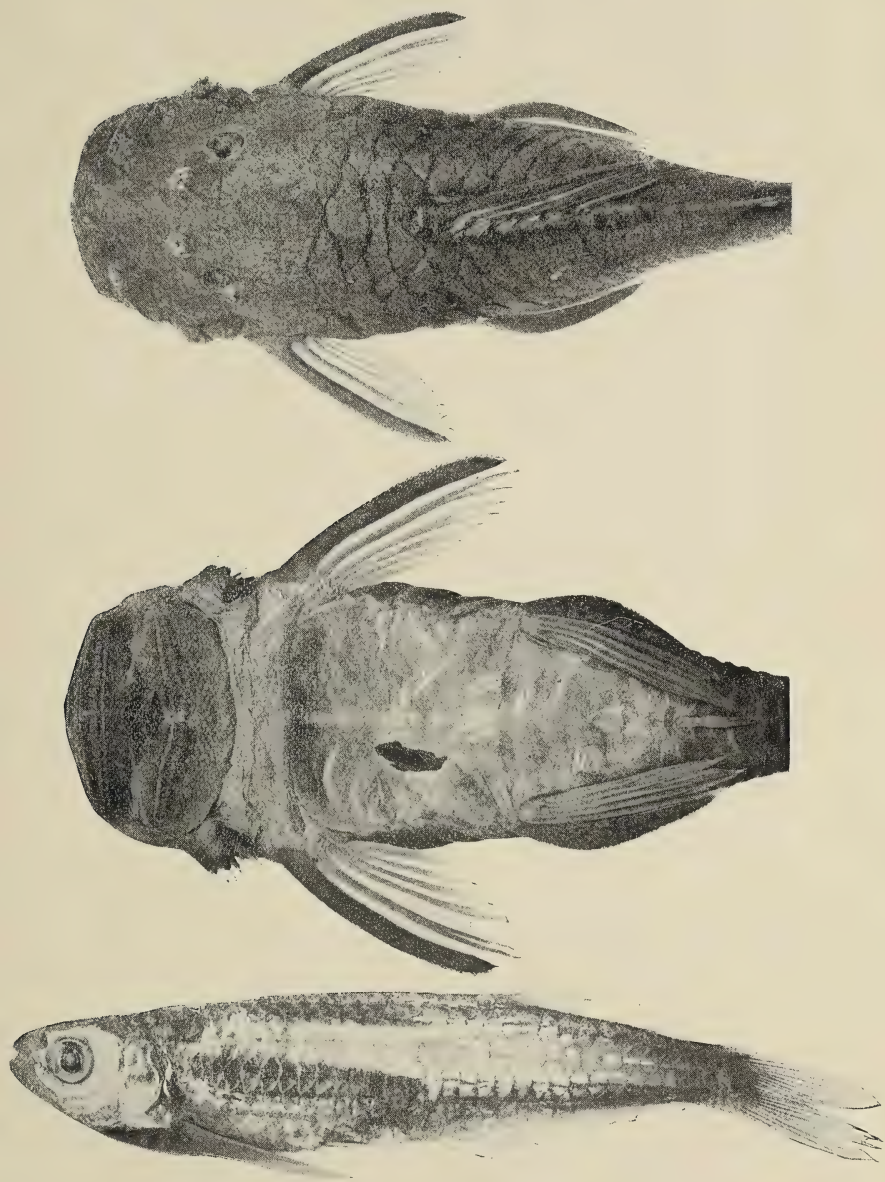


Plate VII.

Plate VIII.

Figure 1. *Hypoptopoma joberti* (Vaillant). No. 17008, 58 mm. Cachuela Esperanza.

Figure 2. *Farlowella acestrichthys* Pearson. Cotype. No. 17009, 235 mm. Rurrenabaque.

Plate VIII.

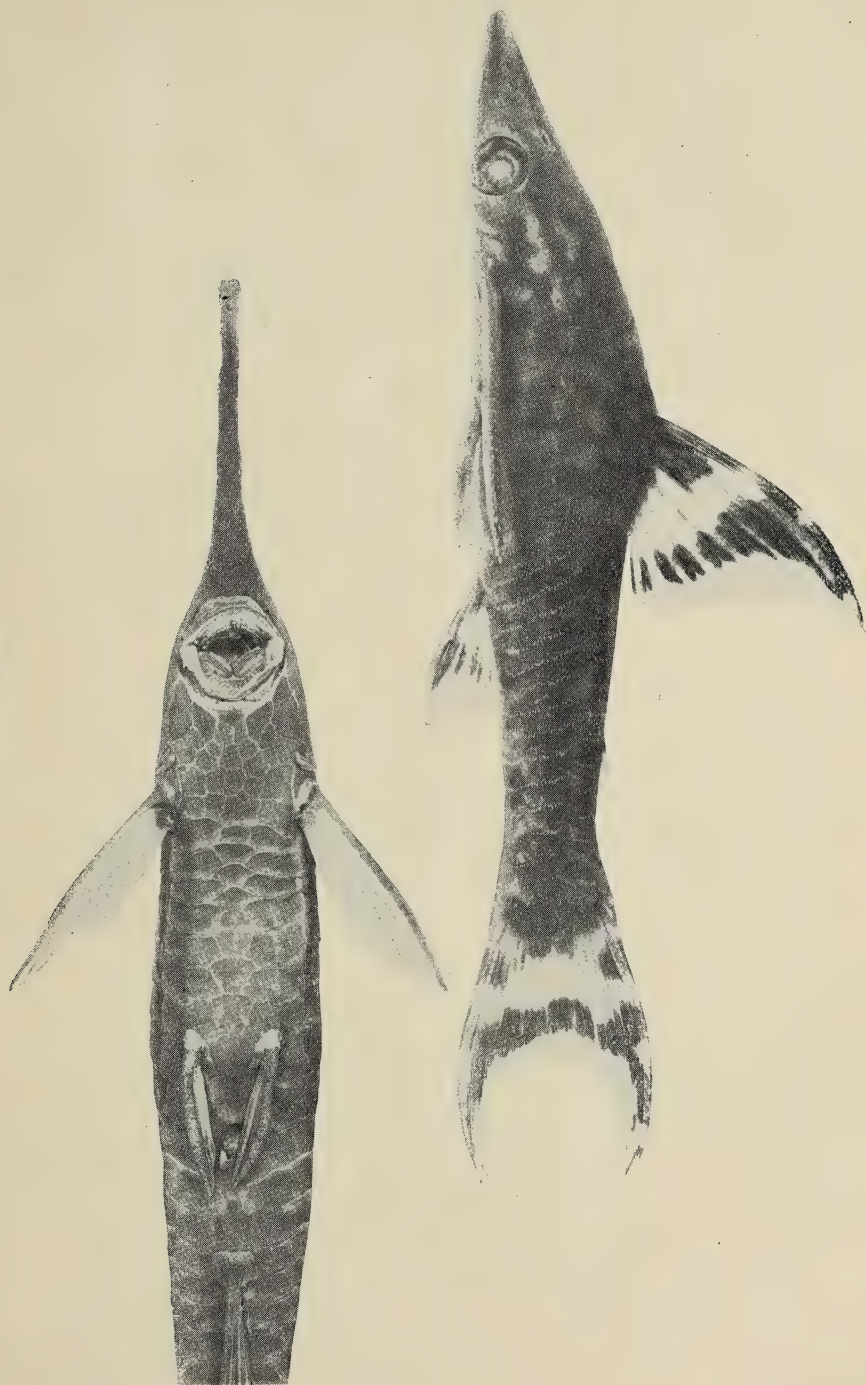


Plate IX.

- Figure 1. *Curimatus binotatus* Pearson. Type. No. 17285, 155 mm. Rurrenabaque.
- Figure 2. *Prochilodus beni* Pearson. Type. No. 17288, 58 mm. Cachuela Esperanza.
- Figure 3. *Characidium bolivianum* Pearson. Cotype. No. 17301, 61 mm. Popoi River, Upper Beni.
- Figure 4. *Astyanacinus multidentatus* Pearson. Cotype. No. 17323, 122 mm. Rio Colorado.

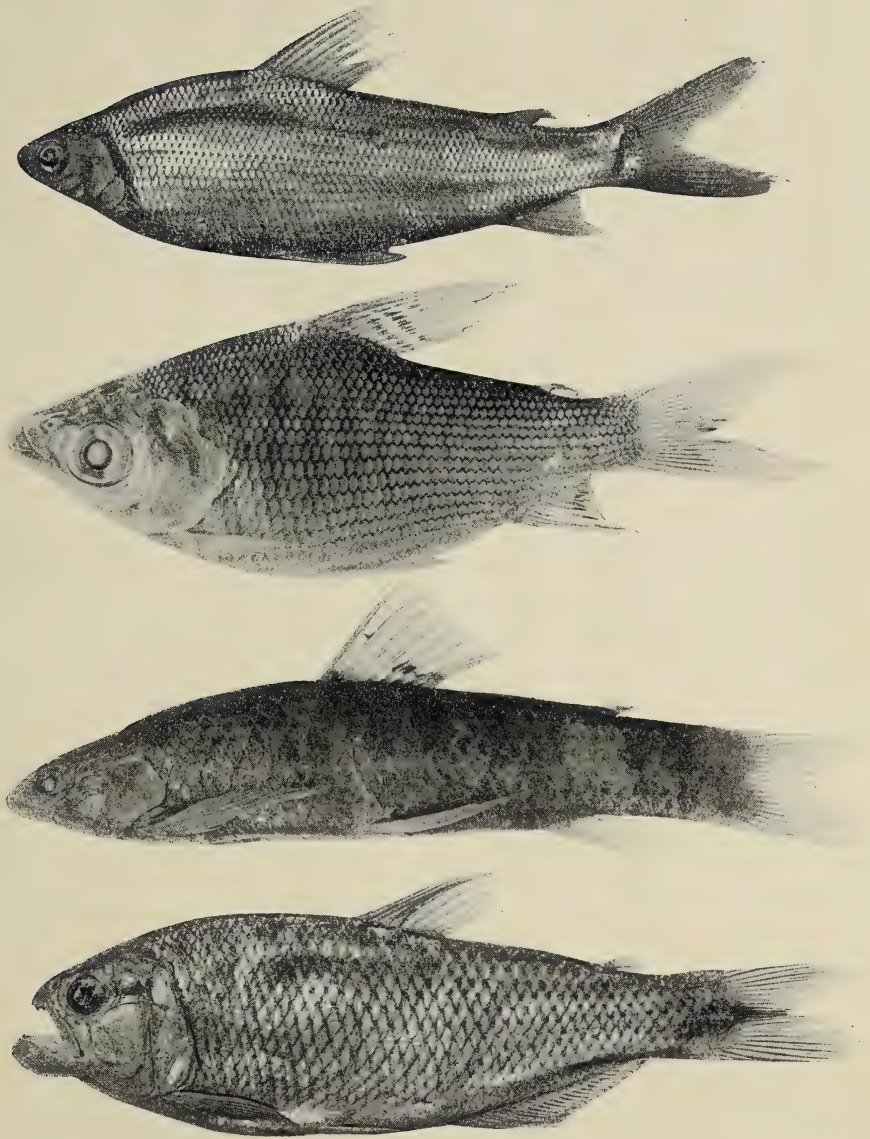


Plate IX.

Plate X.

Figure 1. *Læmolyta fasciata* Pearson. Cotype. No. 17355, 20 mm.
Lagoons, Lake Rogoagua.

Figure 2. *Hyphessobrycon ellisi* Pearson. Cotype. No. 17343, 31 mm.
Espia.

Figure 3. *Megalamphodus rogoaguæ* Pearson. Type. No. 17348, 23
mm. Lagoons, Lake Rogoagua.

Figure 4. *Bryconamericus bolivianus* Pearson. Cotype. No. 17349, 38
mm. Rio Colorado, Lower Bopi.

Figure 5. *Piabina beni* Pearson. Cotype. No. 17317, 36 mm. Popoi
River, Upper Beni.



PLATE X.

Plate XI.

Figure 1. *Monotocheirodon pearsoni* Eigenmann. Cotype. No. 15348, 40 mm. Espia.

Figure 2. *Clupeacharax anchoveoides* Pearson. Type. No. 17356, 58 mm. Cachuela Esperanza.

Plate XL.

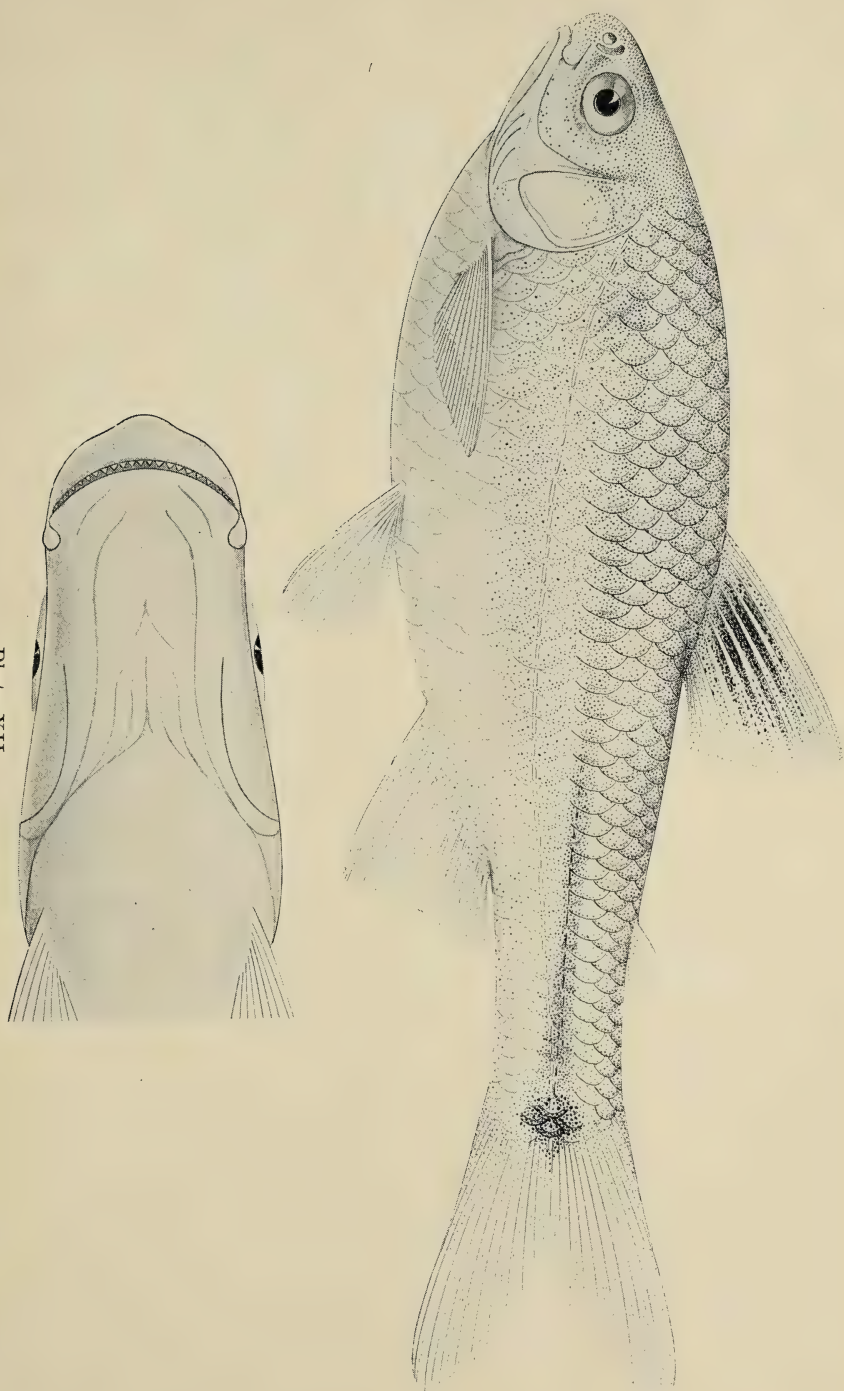


Plate XII.

Figure 1. *Prodontocharax melanotus* Pearson. Cotype. No. 17331, 30 mm. Tumupasa.

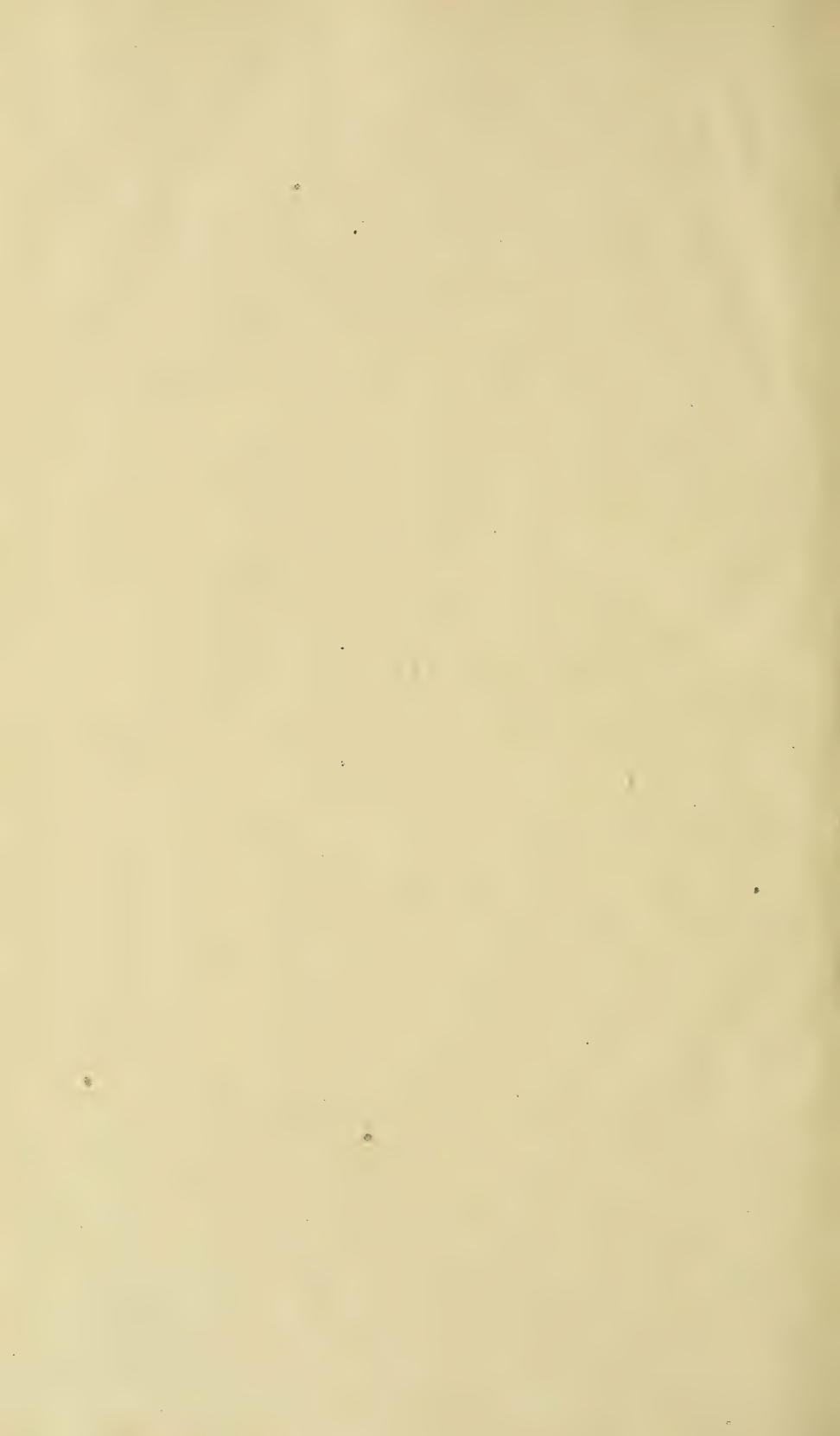
Figure 2. *Prodontocharax melanotus* Pearson (ventral view of the head of the same cotype).

Plate XII.

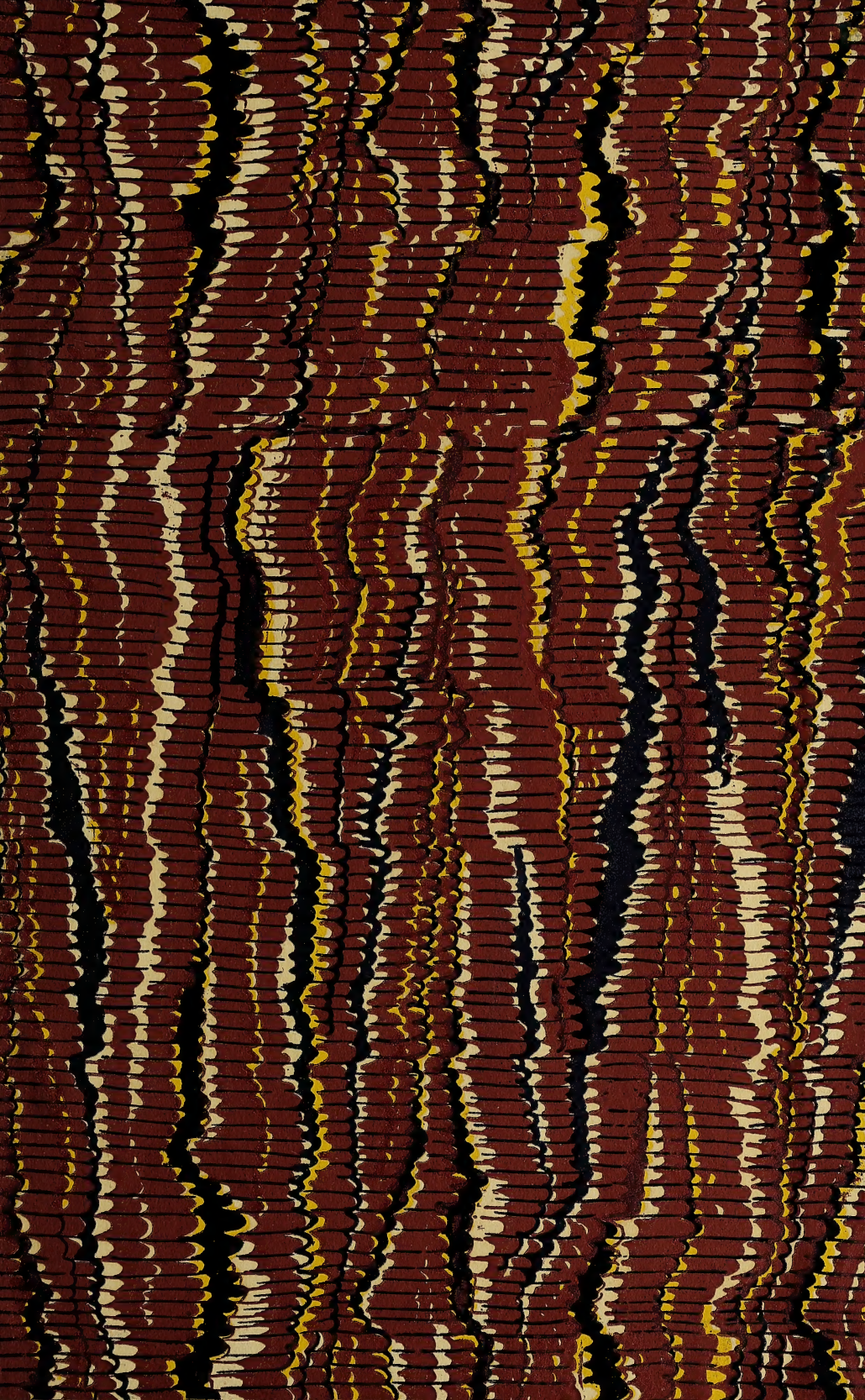


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